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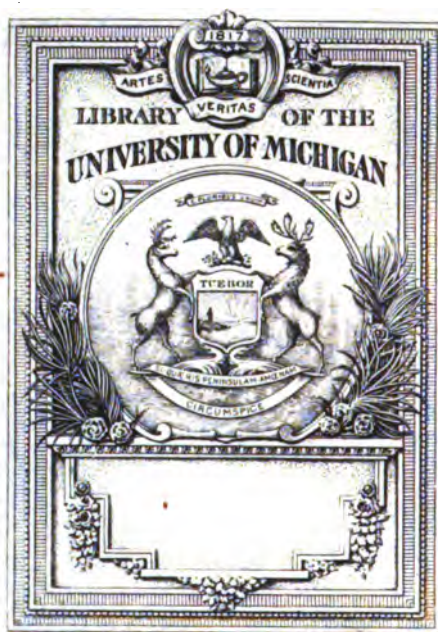
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APPENDIX

TO

Journals of Senate and Assembly

OF THE

TWENTY-FIFTH SESSION

OF THE

LEGISLATURE OF THE STATE OF NEVADA

1911

VOLUME I



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911

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STATE OF NEVADA

INAUGURAL MESSAGE

OF

GOV. TASKER L. ODDIE

TO THE LEGISLATURE OF 1911
(Twenty-fifth Session)



STATE PRINTING OFFICE : : : **CARSON CITY, NEVADA**
: : : **JOE FARNSWORTH, SUPERINTENDENT**
1911



GOVERNOR'S MESSAGE

STATE OF NEVADA,
EXECUTIVE DEPARTMENT,
CARSON CITY, January 16, 1911.

To the Honorable the Senate and the Assembly:

I have the honor, under the Constitution, to submit to your honorable bodies the condition of the State and certain recommendations which seem to me to be expedient for legislative action.

At the beginning of a new administration, it may be proper to outline in a general way the views of the Executive on certain general propositions which essentially have a direct bearing on his administrative acts. There is come about in recent years an insistent demand on the part of the public for good government. The sentiment is widespread that public officials must give first allegiance to the service of the State, and that where party interests and public duty conflict, the latter must control. As a citizen I so believe and as Governor of the State I shall try to carry out that policy. I am convinced that the members of your honorable bodies are actuated by a like purpose, and that during the present session of the Legislature, irrespective of party differences, the Legislative and Executive Departments can meet on the common ground of sincere cooperation of labor and effort to accomplish practical results for the welfare, good government and constructive upbuilding of the State.

There will be up for consideration before your honorable bodies perhaps the most important legislation which has been before any session since the organization of the State Government. Many state problems demand solution, both with reference to

the conduct and betterment of existing institutions, and with reference to stimulating the industrial development of the State. I believe in the largest degree of economy in the conduct of the State Government consistent with the highest degree of administrative efficiency. Public expenditures should be governed by the rule of whether or no the Commonwealth will derive benefits therefrom in excess of the cost. There are a number of instances where unnecessary expenses can be curtailed and useless expenditures abolished, resulting in a substantial saving to the State. On the other hand, certain new expenditures may be found expedient and be justified by the rule stated.

There is a general complaint that the burden of taxation is oppressive. This may be relieved to a greater extent than is generally realized by a more just and uniform system of taxation than that now in force; by the stimulating of the agricultural and industrial development of the State, thus increasing the amount of taxable property, and by a pruning of all useless expenditures both in the state and the county governments. While it is within the power and duty of the Legislature to effect economical reforms in the several county and municipal governments, this is not often done for the reason that taxpayers, as a rule, are negligent about investigating and informing themselves concerning local administrative affairs. The Legislature, as the result, has little information to go on relative to what is needed and demanded. Yet I am convinced that extravagances in these cases are quite as burdensome on the taxpayer as those which arise under the State Government. It is a matter of common knowledge in certain counties that the salaries and fees of certain officials amount to an exorbitant income for the services rendered, the excess of which, over a reasonable compensation, essentially comes out of the taxpayer's pocket. And there are other economies which might be effected in county and municipal affairs if the citizens thereof after investigation presented concrete demands for legislative action. I believe that if grand juries, as a part of their regular duties, were required to report, and file with the

Secretary of State for presentation to the Legislature at its next succeeding session, the requirements of the counties and municipalities for legislative action, it would result in such juries becoming important civic examiners of county and municipal affairs and their findings afford a basis for highly beneficial action by the Legislature in its work of perfecting our system of government.

REDUCTION OF STATE EXPENSES

I recommend that a joint committee of the two houses be appointed to investigate the ways and means of reducing state expenditures and to report by bill all reductions which can be effected without impairment to the public service.

STATE FINANCES

The financial condition of the State, from the standpoint of the various sources of public revenue, is better than at any previous time in our history. The report of the State Controller shows an increase for the last fiscal year of nearly \$8,000,000 in the valuation of property subject to assessment. At the present rate of taxation on the same, together with the State's other miscellaneous sources of revenue, the receipts of the State Government are, in round numbers, about \$1,000,000 per annum. Nevada has no outstanding indebtedness other than to itself, while the General Government and other States pay into our treasury interest upon more than one and one-half millions of dollars loaned by the State. We can look into the future with the assurance of a steady increase in property valuations and in new sources from which the State can derive its support. The expenditures of the State Government for the fiscal year 1910, aggregated \$1,048,132.26, of which \$160,000 was for the purchase and redemption of Nevada State bonds. At the beginning of the present fiscal year there was a net balance in the State Treasury of \$590,035.97, after deducting all outstanding warrants. As compared with previous years the net balance on January 1, 1909, was \$749,645.77, and on January 1, 1910, \$534,542.11.

MINES AND MINING

The production of precious and valuable metals in Nevada discloses the satisfactory fact that in the last three years there has been an increase of over 100 per cent in the value of the refined product. In 1908 the gross value was under \$15,000,000; for the year 1909 approximately \$25,000,000, and for the year 1910 about \$30,000,000. The public revenue derived from the taxation of the net proceeds of the mines has increased from about \$100,000, in 1908, to over \$225,000, in 1910. The continued development of mining properties and the erection of new quartz-mills, reduction works and smelters, indicates that the maximum production of our mines has in no wise been reached, but that, for some years to come at least, there will be a steady increase in the production of gold, silver, copper and lead. The sensational features of the mining boom days have disappeared and the industry at the present time is on a firm, substantial and legitimate basis. There seems to be a disposition on the part of some mining concerns to evade, or attempt to evade, the payment of the bullion tax exacted by the State, and I recommend that the Legislature give its earnest consideration to the enactment of some measure that will render impossible any evasion of the State's just tax upon the extraction of the wealth from her natural treasuries.

NEVADA RAILROAD COMMISSION

At the beginning of this year went into effect, by a decision of the Interstate Commerce Commission, dated June 6, 1910, a reduction in class rates on freight shipments originating from eastern points (west of the Buffalo-Pittsburg line) and terminating in Nevada, which leaves the same lower than the rates applying to California terminals, the effect of such reductions being to eliminate the "back-haul charge." A similar relative reduction on commodity rates, it is anticipated, will be ordered during the present year. The gathering of the data and the prosecution of this case before the Interstate Commerce Commission was by the Nevada Railroad Commission, and their able conduct of the case, as well as the just grounds on which it was based, is responsible for a finding of

extraordinary importance to our industrial development and economic welfare. The saving to the people of this State by such reduced freight rates is practically equivalent to the revenue derived from taxation for the support of the State Government. It was developed in the hearing that Nevada is no longer a "bridge"—an unproductive territory across which the Central Pacific Railroad runs with practically no business between its Utah and California terminals.

It was, on the contrary, established that, of the volume of business of the Central Pacific Railroad for the fiscal year 1907, one-third of its revenue was derived from passenger and freight traffic originating or terminating in Nevada or intrastate, while on the showing of the selected month of February, 1909, 54 per cent of the revenue derived from the west-bound transcontinental freight business on the Central Pacific Railroad was from such Nevada business, and but 46 per cent was on freight which passed through the State. Moreover, of the volume of passenger business, for such selected month, 32 per cent originated or terminated in Nevada or was intrastate, as against 68 per cent which passed through the State. These findings caused Commissioner Lane to remark "that while Nevada traffic may at one time have been negligible, such is no longer the case." It is to be understood, however, that these figures are not general for the entire business of the Central Pacific system, but the comparison is made with the relative portion of the through freight and passenger service which is properly applicable to Nevada.

The work of the Nevada Commission has been extremely beneficial in adjusting freight and passenger rates on other lines in the State and their investigations and records have served as the basis for a rational determination of the valuation of the various roads for assessment purposes.

STATE TAX COMMISSION

The Legislature has not been successful, to date, in providing a measure to carry that provision of our Constitution into effect which declares that there shall be "a uniform and equal rate

of assessment and taxation" and "a just valuation of all property, real, personal and possessory."

The State Board of Assessors Act has not solved the problem. Few citizens of the State can be persuaded that the present system of taxation and of determining property valuations results in any uniformity in the appraisal of similar kinds of property in different counties or in any relative uniformity between different classes and kinds of property. The burden of taxation is unequally distributed, falling proportionally heaviest upon the small freeholder, whose property is obvious, and least upon certain kinds of property the existence or valuation of which is not so obvious.

This subject is one of the most important to which the Legislature can address its attention. I am convinced that were the requirements of the Constitution met by a practical measure, it will result in a marked relative increase in the value of our taxable property as a whole and thus permit a substantial reduction of tax rates, state and county. Moreover, by equalizing the burden of taxation, those who under the existing system of appraisal pay an undue proportion of the cost of maintaining government will be afforded relief.

I urgently recommend the repeal of the Act creating the State Board of Assessors and of the Act creating the office of State License and Bullion Tax Agent, and that a bill be passed of the following general nature:

First—Providing for a State Tax Commission, and bringing the State's entire revenue system within the control, examination and review of such commission. Making the Governor, the Lieutenant-Governor, the State Controller, the Attorney-General and the three members of the Nevada Railroad Commission, ex officio, members thereof, with the Governor as chairman; and providing for the appointment of a State Fiscal Agent, who shall be secretary of the commission and perform such duties as the commission directs.

Second—Empowering said commission, by majority vote, at stated sittings, to fix the valuation on certain classes of prop-

erty, such as now fixed by the State Board of Assessors. Also empowering said commission to raise or lower the assessment valuation of any class or kind of property in any county or the valuation on any particular piece of property, in whole or in part, in any county, in order to effect a uniform, equal and just property valuation throughout the State.

Third—Granting said commission initiatory and appellate jurisdiction over the acts of County Boards of Equalization, to approve, modify or set aside their findings.

Fourth—Granting said commission the power to prescribe general and uniform rules and regulations governing the assessment of property by the Assessors of the various counties, not in conflict with law, and of prescribing the blank forms of property returns by property owners.

Fifth—Requiring the three members of the Nevada Railroad Commission, at times not conflicting with their duties as Railroad Commissioners, and also said State Fiscal Agent, by direction of the commission, to act as Special Examiners, with all needful inquisitorial authority and powers to investigate and require evidence touching the true valuation of any property they may be, severally or collectively, directed to investigate; and to report such evidence to the commission.

Sixth—Prescribing a new statutory rule for the determination of property valuations, and prescribing what uniform per cent of the appraised actual valuation shall property be returned for assessment purposes, and requiring all property valuations in the State, as soon as practicable, to be adjusted to such uniform per cent.

Seventh—Providing statutory regulations for establishing the valuation of all property which, by its nature, may not be taxed (with relative justice and uniformity to other property) by the assessment of its purely physical and tangible assets; and in all other cases where special regulations, for any reason, seem requisite.

Eighth—Abolishing the mortgage tax.

Ninth—Empowering said commission, within a maximum

markets products and supplies which another institution may have in excess and has no means for disposal except through advertisement for a stated period and sale to the highest bidder.

NEVADA STATE POLICE

At the present time the State Police force is composed of ten men, viz: a Superintendent, Inspector, four Sergeants and four privates. Additional men have been employed for longer or shorter periods at different times during the past two years. The Act establishing the State Police carried a special appropriation of \$150,000, which was supplemented by an appropriation of \$50,000 by the last Legislature. From this total has been expended during the three years the Act has been in force the sum of \$93,045.13, leaving a balance unexpended of \$106,945.87. The total expense for maintaining the force in 1910 was \$23,662.19. The principal work of the State Police the last two years has been the installation of the Bertillon system. All the convicts in the State Prison have been measured and identified by it, and a number of counties have installed the system. There are three important advantages derived from such installation, as follows: First, the accurate identification of any person charged with crime to determine whether or not he has a previous prison record; second, it affords valuable data to govern the action of the State Board of Pardons in determining whether an applicant for pardon or parole is properly entitled to receive clemency, and, third, the public knowledge of the fact that such a system is in use in in this State deters dangerous criminals from coming here, owing to the ease and certainty of their identification should they be arrested and charged with commission of any crime.

I am persuaded that it is advisable to continue the State Police system for the present. The force should ordinarily be kept at a minimum and the members thereof subject to detail by the Governor to any line of duty of advantage to the State, even though outside the special duties prescribed by the Act.

Should the State construct a new prison with convict labor, the State Police force might be properly used in guarding the prisoners, and should the State undertake the construction of public highways, as I have in another part of this message recommended, the State Police might be used in this service. I recommend that the Legislature provide that the Governor may assign any member of the State Police to such, or any other, public service, at times when they are not actually needed in the line of duty for which the organization was created.

THE PAROLE SYSTEM

Recent years have witnessed a change in enlightened public opinion with respect to the causes of crime, its prevention, and the treatment of criminals and malefactors. One of the most humane and benevolent laws on our statute books is that in reference to paroling convicted persons who may be more properly classed as "law breakers" than actual criminals, and in the opinion of the Board of Pardons have been sufficiently punished for the crimes for which they were severally committed; whose records in the prison have been good and whose characters appear to the board to be such that, if liberated, they will try to rehabilitate themselves and become useful members of society. The results of the operation of the parole system in this State have been to a high degree promising. During the two years it has been in force thirty-seven convicts have been paroled previous to the last session of the board. Of this number, only four have been returned to the prison for breaking the conditions of parole; the remainder seem to be generally making good. While it is to be expected that occasionally a paroled person may abuse the clemency awarded him, yet so long as the general results are so excellent and seem to be founded on such humane principles, no intelligent person, at all familiar with the workings of the parole system, can doubt its justice and beneficence. Prisoners are rarely paroled unless employment is already provided them. The crucial time is the first few weeks after release, and the public and police departments of the various counties

and municipalities should aid, rather than make more difficult, any honest efforts of these unfortunates to make a new start in life.

A revised criminal code, which will be submitted by the Supreme Court in its revision of the statutes, provides for the indeterminate sentence and the suspended sentence, and, in my opinion, these are a necessary part of any enlightened system of criminal jurisprudence.

Judging from the number of crimes which have been committed as the direct result of gambling, I am convinced that one of the fruits of the abolition of gambling in this State, on October 1, 1910, will be a substantial decrease in certain classes of crime, such as forgery and embezzlement. The reports of the police departments of several of our larger towns and cities already show a marked falling off in the number of arrests for such offenses.

The last Legislature passed an Act very similar to that of Colorado in relation to juvenile offenders. It is working well in the several counties which have put it in force. But there is urgent need for the establishment by the State of a juvenile reformatory, where incorrigible youths of both sexes may be sent, and, under humane and proper treatment, an effort be made to effect their reformation.

STATE PRISON

The conduct and management of the State Prison during the past two years has been worthy of special commendation, both from the standpoint of practical economy and the introduction, so far as possible, of just and humane methods in the treatment of the convicts. The per diem cost of maintenance of prisoners has been reduced from \$1.03 each, for the years 1907 and 1908, to 91½ cents for the last two years. The last Legislature appropriated \$175,745 for the maintenance of the prison for the succeeding two years, and of this sum an unexpended balance of \$57,945.02 reverted to the general fund at the beginning of the present year. The average number of prisoners during the year 1910 was 187.

The present penitentiary building is old, overcrowded,

unsanitary and unadapted to any classification of convicts according to modern prison methods. While the Warden has managed to separate certain of the most vicious prisoners from the others, it is impossible to prevent the contamination of young lawbreakers by their depraved associates and to protect the healthy from those afflicted with tuberculosis and other infectious diseases.

The last Legislature appropriated \$205,000 for the construction of a new prison and \$50,000 for the purchase of machinery to establish some form of industrial work for the prisoners. The latter appropriation is still intact in the treasury. From the former, \$31,439.55 has actually been disbursed, which includes the purchase of the Schulz farm in Ormsby County for \$25,000. The farm contains 1,140 acres. It has been put in good repair in respect to buildings and fences and is operated by convicts. Last season about 400 tons of hay were harvested. Additional water for its irrigation is being developed and possibly in a few years the larger part of the entire tract can be brought under cultivation. The farm is designed ultimately to produce most of the food consumed by the convicts, and for other state institutions.

The balance remaining in the appropriation for the new prison is subject to a certain contract (unless the same is annulled) executed by the former Prison Board on December 28th last, immediately preceding the expiration of their terms of office, in the sum of \$147,570 for the iron and steel work for 240 cells. There is, therefore, a net balance left in this fund of but \$25,990.45 applicable to building, construction, etc.

The tentative estimate of the State Engineer places the approximate cost of the new prison, completed, at the prison farm, using convict labor so far as practicable in its construction, at about \$205,000 over and above the amount of the contract mentioned, or a total of about \$355,000, in round numbers, as the final cost thereof. The time required for its construction would be about eighteen months from date of beginning.

Alleged irregularities in the awarding of the contract for

cells have been the subject of public comment, and my attention has been called to matters connected therewith which require more investigation than I have yet been able to devote to it. I therefore withhold, at the present time, any recommendations with respect to the matter of the new prison, and will make the same the subject of a future special message to your honorable bodies.

ROADS AND HIGHWAYS

Good roads are no longer to be considered a luxury, but as a necessity, by any progressive community. Nevada has an unenviable reputation for possessing bad roads, and as a result we are losing a large source of business revenue derivable from automobile tourist travel. The conditions in this State are such, as a general rule, that good highways can be constructed and maintained at a minimum cost and expense. California is expending millions of dollars in perfecting a system of highways throughout the State. Nevada, as a business proposition, aside from the ordinary benefits derived from good roads, can gain a portion of this business by the building of a suitable highway having a terminal connection with the California road at Lake Tahoe. There is being worked out a great national highway system, one of the main arteries of which will be between the Atlantic and Pacific Coasts and traversing Nevada. The work of its construction will devolve upon the States, and we should as rapidly as we may complete out portion between Utah and California, with branches traversing all sections of the State. Such a system should be laid out by the State Engineer and the cost of its construction devolve upon the several counties, except as state aid may be required where the conditions are extraordinary.

In many of the States convicts from the penitentiary are utilized in highway construction with the most satisfactory results, both from the standpoint of economy and the benefit derived from wholesome out-of-door exercise by the prisoners. The system, which originated in New Mexico, of employing convicts in road work, is being adopted, one after another, by

the northern States. Under this system the detail of a convict to road work is regarded as a privilege. It is in no sense compulsory, and only the better class of prisoners are assigned to it. The convicts are required to do a reasonable day's work, to obey the rules and regulations of the road-building camps, and the only punishment for disobedience or infraction of the rules is return to confinement in the prison. They are only nominally guarded, and are in charge of an overseer who directs their work. The history of the system in the various States which have adopted it shows very few attempts by convicts to escape. Their work in no wise can be said to be competitive with free labor, since, as a general rule, the construction of highways by convicts has stimulated more road-building by free labor than was ordinarily done previous to the inauguration of such system, and the general effect incident to the construction of good roads has been the stimulating of many industries and avocations, affording employment for additional labor, which had previously been dormant.

In the Nevada State Prison are about 190 convicts, possibly over 100 of whom could be used in road building. In ordinary seasons they could be so employed from eight to nine months in each year, and in the course of time the splendid highways which such a body of men would construct would be of immeasurable benefit to the State. The cost of their maintenance in this work would be very little greater than keeping them, as now, in unwholesome and brooding idleness within prison walls. Statistics, moreover, are obtainable, to show that discharged prisoners from the road camps are in a far better physical, moral and mental condition to rehabilitate themselves as useful members of society than those directly discharged from prison, which is an argument not secondary to any other in favor of the system. I urgently recommend legislative action in conformity with these views.

STATE ENGINEER

The office of the State Engineer, owing to the nature of the duties and powers prescribed by statute, is second to none other

in the State in importance, by reason of its administrative and quasi-judicial functions with respect to the determination and adjudication of property involved in possessory water rights. When the office was created the work was simple as compared with the complexity to which it has since grown. The work is now highly systematized, and each year is becoming of greater value and service to the State. Two years ago the Legislature appropriated \$25,000 for its maintenance. This has practically been expended, but as an offset the sum of \$10,169.70 has been turned over to the General Fund from fees received, which reduces the net cost the past two years to about \$15,000. The State Engineer in his report recommends certain changes in the matter of fees, to be exacted in all cases on the basis of the benefits derived by applicants for water rights and for special examinations and reports. By providing for such changes in the fee system it is believed that the office can be made entirely self-sustaining.

COMMISSION OF INDUSTRY, AGRICULTURE AND IRRIGATION

Our State is apparently at the dawn of a general awakening in all branches of industry.

Mining and stock-raising are on a strong and progressive basis. The securing of just freight rates on our interstate railroads promises a stimulating effect on all local enterprises and to create opportunities for new industries and avocations.

But the ultimate foundation of the State's prosperity and increase of population must lie in the solution of the problem of the reclamation of our arid wastes. We have not, hitherto, given this subject the attention its importance deserves, or attempted to aid private enterprises or to cooperate with the National Government in its solution. Where water was easily available in our rivers and streams private enterprise has diverted it to irrigation, and ever since been abundantly rewarded. The Government's initial Truckee-Carson Reclamation Project is achieving slow but certain success after conquering retarding difficulties and conditions, and the ultimate

practical triumph of this great irrigation enterprise is no longer in doubt. As a State, however, since the passage of the National Reclamation Act, we have been content to shift the entire burden of reclaiming our arid lands upon the Government, and comfortably await its slow action, without concurrent efforts of our own. A review of our status, resulting from such policy, as compared with the advance of States pursuing a more energetic and self-helpful course, is convincing that it is not a profitable one for us to continue. While it is true that several new reclamation enterprises, financed by private capital, are under way, particularly at Lovelock and near Wells, it is also true that many important opportunities remain unexploited where the flood waters of our streams could be conserved to bring under cultivation extensive tracts of rich land.

The Carey Act, passed by Congress, was designed to enable private enterprise to undertake the construction of reclamation works and systems and to afford a procedure whereby the capital for the same might be secured from the sale of irrigation bonds. I believe that the State, without loaning its money or its credit in aid thereof, can be of material assistance in promoting such enterprises, by authorizing a state commission to pass upon the merits of all such private reclamation projects and to supervise the strict carrying out of the terms and stipulations of all covenants with investors in their stocks and bonds. The market for irrigation bonds depends largely on the safeguards the State throws about the investment, to prevent fraudulent practices and to determine by its independent investigation the practical merits of the enterprise.

At Las Vegas, a great desert is beginning to be reclaimed by water derived from artesian sources. Many who have given the subject study believe that the subsurface waters of certain of our valleys offer the most practical hope for their ultimate reclamation. It is pointed out that the most fertile acreage of Southern California is irrigated by water pumped from beneath the surface. Most of the citrus-fruit belt of that State is irri-

gated by pumping plants; and the pump and not the impounding dam is what has made a desert of twenty years ago, today, the garden spot of the world. Pumping water for irrigation necessitates small farms, intensive farming, and the growing of high-grade crops. Moreover, the experience of California has been that large pumping plants over an established sub-surface water channel, supplying water for a considerable acreage, and owned by the farmers cooperatively, brings the water cost within reasonable limits.

Nevada possesses a widely diversified climate, approaching the semi-tropical in the extreme southern part of the State, where cotton, figs and fruits requiring a warm climate are grown, and temperate in the middle and northern part, where alfalfa, grain, potatoes, apples, peaches, pears, small fruits and vegetables thrive on the irrigated lands. Our agriculturists have paid little attention until recently to crops other than alfalfa and grain. The day, however, of the small and intensively cultivated farm is close at hand.

The introduction of the beet-sugar industry in Nevada, by the large plant now in process of erection at Fallon, representing an initial investment of about \$600,000, may lead, on the practical demonstration of its success, to the extension of the industry to other suitable localities in the State. This is an industry which is capable of great expansion, and, if successful at Fallon, it would seem that many other sections of Nevada would be equally adapted to its introduction.

Poultry, eggs, pork products, apples, and fruits and vegetables of many kinds are imported for local consumption in enormous quantities, which could be produced here and the money retained in the State. With several successful creameries the number is inadequate to supply the local demand for butter, and we likewise buy the larger part of our consumption of this staple from the outside. With just freight rates operating to give us equality of opportunity with other States, it is probable that certain kinds of manufacturing could be profitably introduced here, especially those which transform into commercial products the raw materials which we produce.

The concrete demand of the State is for new and diversified industries, for more crop-growing acreage, and for more population. The last will solve itself as a sequence to the solution of the first two.

There is, throughout the country, a great social migration from the cities back to the farm. The people are land hungry. There is a tremendous demand for farm acreage on which the home-seeker can discover a reasonable certainty of making a living for himself and family. It is of no advantage to invite people to Nevada to inspect our arid wastes before the ways and means of their irrigation is settled. That problem is for us to try to solve cooperatively with the National Reclamation Service.

Where a reclamation project is feasible the State should give its moral aid and encouragement to bring it to a practical consummation. I have already pointed out the way in which I believe this may be done. In conjunction with this stimulus, the State should at its own expense, within a reasonable latitude of exploration and experiment, assume the hazard of determining the practicability of irrigation by utilizing the subsurface waters in some of our valleys, where the conditions are most promising of success. Successful experiments of this kind could be so conducted, by prior arrangements with communities and land owners benefited thereby, to reimburse the State a part of, or the entire, expense. Once irrigation by such means were proved economically practicable in any given district, private enterprise may be relied upon to do the rest.

Four years ago the Legislature passed an Act creating a State Industrial and Publicity Commission, designed primarily to exploit the resources of the State at industrial expositions and through magazine and newspaper publicity. The commission has cost the State a substantial sum, without results to justify its continuance, and I recommend the repeal of the Act. What Nevada needs at this time to stimulate its upbuilding is not publicity, but the actual demonstration of tangible and concrete opportunity, within the reach of the average man, in our latent resources.

There is work in Nevada, in my belief, of the most valuable and useful character for a properly constituted Industrial, Agricultural and Irrigation Commission. Such commission should have certain prescribed functions, as follows: (1) To study and investigate the resources of the State and to gather and prepare accurate data on all subjects pertinent to our industrial, agricultural, irrigation and reclamation progress and development; (2) to conduct a bureau of information on all subjects within the scope of its inquiries; to publish bulletins from time to time regarding industrial, agricultural, irrigation or reclamation opportunities, and to render its advice, encouragement and aid in support of any legitimate enterprise of a practical nature beneficial to the State; (3) to pass upon the merits and oversee the conduct of industrial and reclamation enterprises the securities of which are offered for public subscription; (4) to conduct reasonable and practical explorations and experiments to determine the feasibility of reclaiming favorable portions of the State by utilizing the subsurface waters for irrigation, and (5) to protect and conserve the rights and interests of the public in all applications to appropriate power sites on the rivers and streams of the State.

I therefore recommend that the Legislature create and establish a Nevada Bureau of Industry, Agriculture and Irrigation. That it be in charge of a State Commission consisting of the Governor, the Surveyor-General and the State Engineer, as ex officio members, and two additional members to be appointed by the Governor to be called the Commissioner and Associate Commissioner of Industry, Agriculture and Irrigation, who shall devote their entire time to the work of the commission and have their offices in said bureau. That said Commissioner and Associate Commissioner be allowed adequate salaries, corresponding to the importance of their duties, in order to secure men of the highest qualifications. I further recommend that the sum of \$25,000 be appropriated to carry out the purposes of the Act, with the proviso that no disbursement from such fund may be made unless it be

agreed to by a majority vote of said commission at a regular or special meeting and the minutes thereof entered of record.

Such a commission, so constituted, devoting its combined ability, energy and wisdom to the problem of State upbuilding, within a reasonable time, in my opinion, will show results which will more than justify its creation, and directly and indirectly return to the people of the State benefits of far greater value than the cost of its maintenance.

PANAMA CANAL EXPOSITION

The completion of the Panama Canal in 1915 is to be commemorated by the holding of a World's Exposition to signalize the triumph of the greatest engineering feat in human history as well as the accomplishment of an enterprise of incomprehensible moment to the economic development of the Pacific Coast and the Nation at large. The City of San Francisco is entitled, by virtue of all conditions and circumstances, to be designated by Congress as the place for holding such exposition. I urge immediate action by your honorable bodies in respect to memorializing Congress to so designate San Francisco, and to pledge the moral and material aid and encouragement of the State of Nevada to assist in making such exposition at the City of the Golden Gate the most beneficial and successful ever held in America.

REVISION AND COMPILATION OF THE STATUTES

The last Legislature passed an Act constituting the Justices of the Supreme Court a commission to compile and annotate the Statutes of Nevada and to present to this session of the Legislature recommendations for the revision and amendments of our code. This commission has been engaged on the work for the past two years and will present for the consideration of your honorable bodies certain important changes in our code, designed to simplify and modernize it, and to eliminate various obsolete and ambiguous features. It has been twelve years since the statutes were last revised, but no previous revision authorized has been so thorough and exhaustive as the present. The statutes enacted by this Legislature

are to be incorporated in this compilation when published. It will be necessary for this Legislature to make provision for its publication. It is believed that the proceeds from the sale of the compilation will approximate the expense connected therewith.

STATE UNIVERSITY

The University has closed the last two fiscal years without any deficiency. The record of the institution in fulfilling the functions for which it was created has been one of steady progress and the State can feel just pride in what has been accomplished, both in the physical development of the property (the construction and equipment of excellent buildings and the beautifying of the grounds) and in the comparatively high standard attained in the various educational departments. The University has been the beneficiary of several munificent gifts from Mr. and Mrs. Clarence Mackay and Mrs. John W. Mackay, which include the splendid building of the Mackay School of Mines, the Athletic Field and Training Quarters and the beautifying and laying out of the Quadrangle as a part of a general scheme of landscape effect. The institution is one of immeasurable value to the Commonwealth and deserves the most generous support that the State can economically afford. The Board of Regents urge an appropriation for the erection of a Biological Building, somewhat larger than was asked for two years ago, but which is now to include the State Hygienic Laboratory, the Laboratory of Bacteriology and Veterinary Science and a Laboratory for Psychology. The work in these departments is very important, both from the educational standpoint and by reason of special useful work carried on for the public benefit. It is desired also to add to the University departments a School of Electrical Engineering, as there is a growing demand among students for such a course.

The University is also desirous of building up its School of Agriculture, believing that this is become at the present time one of its most important educational branches. To do so will require the purchase of a State Agricultural Farm, where students may be taught all forms and kinds of practical farm-

ing, including horticulture, and stock breeding and raising. This should be situated as near the University as practicable. The estimated appropriations to cover these improvements, together with the running expenses for the University for the next two years, aggregate approximately \$400,000, or about \$130,000 in excess of the appropriation made at the last session. There seems little question of the practical need and urgency of these improvements, but I am not, at this time, convinced that the State is financially able to grant the entire request of the Board of Regents. It is a matter which should be given the earnest consideration of the Legislature, however, and in so far as the finances of the State permit, I would feel that a reasonable compliance with the requests of the Board of Regents, with respect to the improvements asked, would be in keeping with the desire of the people of Nevada to give their children the best educational advantages within their power.

THE GAMBLING ACT

On the 1st day of October of last year the Act prohibiting gambling in Nevada went into effect, and its strict enforcement by the peace officers of the various counties and municipalities is a matter of just pride. It is possible that "blind" gambling places may now be conducted, or that attempts to establish and conduct such may be made in the future. I am persuaded that public policy demands the strict enforcement of the law, and should information reach the Executive that the ordinary peace officers of any county or municipality are delinquent, I shall not hesitate to use the State Police directly in its enforcement.

I believe that the terms of the Act are unnecessarily stringent in respect to making no distinction between card playing, and other games for recreation, and actual gambling, and I recommend that the Act be amended in this particular, without in anywise lessening its prohibition of gambling.

THE DIRECT PRIMARY

The one objection which can be presented with any force against the direct primary in this State is founded in the

expense the present law entails upon the counties and the candidates. The conviction that the system is meritorious is so firmly entrenched in the public mind that no argument in support of it is necessary. It is imperative, however, that changes be made in the existing law which will lessen the cost to the taxpayer of its operation, as well as to enable a candidate for a state office to conduct his campaign before the people at a reasonable personal expense. There is a further demand that the ballot be made secret in respect to modifying the present provision requiring a voter to declare his party affiliation at the time of voting.

STATE BANKING LAW

I do not believe that any radical changes are called for in the state banking law. It is generally well understood by the banks; and with certain amendments which experience has shown to be desirable, it can be perfected into a satisfactory working measure. The chief changes demanded are in respect to receiverships for temporarily impaired or insolvent banks. The appointment, control and fixing of the compensation of such receivers should be placed within the power of the State Banking Board.

STATE BOARD OF SHEEP COMMISSIONERS

The State Board of Sheep Commissioners was created by Act of the Legislature in 1907 to meet a serious situation due to the prevalence at that time of certain contagious diseases among the sheep of the State; the purpose of the Act being to take measures to eradicate, with the aid of the Bureau of Animal Industry of the Department of Agriculture, such diseases; to provide a method of quarantining the sheep of other States affected with disease from entry here, and by freeing our own sheep from infection, to remove the quarantine established by the Government against us. The commission appointed has performed its duties efficiently and resolutely, and has, with the assistance of such Federal Inspectors, succeeded in reducing the number of sheep affected with scabbies, the principal disorder, from a maximum of over 70 per cent of the flocks of the

State in 1907, to less than 4 per cent at the close of the year 1910. According to the last report of the commission, there are 361 owners of sheep in the State, who control a total of 1,357,075 sheep, and which shear approximately 8,000,000 pounds of wool per annum. The annual revenue derived from the sheep industry is approximately \$2,500,000, making it one of the principal industries of the State. The Government quarantine has been removed from the Counties of Nye, Lincoln and Clark, and if the work is continued, will probably be lifted from the entire State within a reasonable period.

While there is opposition in some quarters to the continuance of the State Board of Sheep Commissioners, as the burden of its maintenance falls upon the sheep owners as a special tax, such opposition is due largely to ignorance of the fact that without the State's active cooperation with the Bureau of Animal Industry, which maintains a considerable force of inspectors in Nevada to assist the work of the State Commission, such Federal aid would be immediately withdrawn in accordance with the practice of the Department of Agriculture, and the State subjected to a rigorous quarantine until we reassumed our proper share of the burden. Funds have been advanced by legislative appropriation from the State Treasury to carry on the work of the Commission, to be paid back from the proceeds of a special tax authorized to be levied by the commission against the sheep of the State. Certain counties have been delinquent in levying and collecting this tax and are in arrears, which works a hardship on the sheep owners of the counties where such tax is levied. The provision of the Act relative to the manner of levying and collecting the tax seems defective, and I recommend that it be amended to correct the defect. The discrepancy between the number of sheep returned for taxation and the actual number found by the Sheep Commission and reported, indicates that not only would the balance due the State be quickly liquidated, and a working fund of its own be established, but the public revenues be substantially increased by a more careful inquiry by Assessors of the actual number of sheep in the State.

STATE VETERINARIAN

The Act establishing the office of State Veterinarian, in my judgment, may properly be repealed, and the Professor of Bacteriology and Veterinary Science of the State University be made, ex officio, the State Veterinarian, with a provision for a reasonable compensation for his services while actually engaged in such duties. In many States the work of the State Veterinarian is a part of the duties of the Professor of Veterinary Science of its university, and the plan has proved of much practical merit.

STATE AUDITOR

I recommend the repeal of the Act creating the office of State Auditor for the reason that no substantial benefit to the State that I can discover has resulted from the office.

STATE INDUSTRIAL AND PUBLICITY COMMISSION

I recommend the repeal of the Act establishing the State Industrial and Publicity Commission, to take effect immediately on the expiration of the term of office of the present chairman of said commission.

ORPHANS' HOME AND HOSPITAL FOR MENTAL DISEASES

The biennial report of the Directors and Superintendent of the State Orphans' Home not having as yet been received by me, I reserve any possible recommendations with respect to the same for a future special message to your honorable bodies, and the same will apply to the Hospital for Mental Diseases.

COMPENSATION TO INJURED WORKMEN

The legal doctrine that one for an injury to his person has a sure, speedy and adequate remedy in the courts, is not sustained by the statistics of workmen's injuries in this country. Compensation to injured employees has been anything but speedy, and in all but the exceptional case, when carried into the courts, has resulted in no actual recovery by the plaintiff. The principle of sure compensation to an injured workman, regardless of questions of negligence, has obtained for years in every country of continental Europe. It has there given complete satisfaction and proved beneficial to employer and

employee alike, and has removed one of the chief causes of friction and ill-feeling between employer and employee. The continual cases of flagrant injustice to maimed employees and to the dependents of workmen killed in the discharge of their duties has aroused public sentiment and sympathy, with the result that in the past few years various commissions have been appointed by the States, and several of national character, which have sought to provide a just and adequate remedy therefor. These commissions have all arrived at a common conclusion, in substance as follows: That compensation for death and injury to workmen should be withdrawn from the domain of private controversy and the jurisdiction of the courts; that funds shall be established out of which every workmen injured, and the family of every workman killed in the course of industrial employment shall receive a just measure of compensation, regardless of the question of who is to blame for the accident; and that such shall be the workman's sole remedy, and the contribution which the employer makes to such fund shall be the employer's sole financial responsibility.

The plan which has met with the most favor provides for the classification of industries according to similarity of hazard and the levying of a special tax upon all property in such class sufficient to meet the annual cost of compensating injured employees and the dependents of employees who are killed in such aggregate industries, according to a statutory schedule of recompense, varying with the nature of the injury and the wage earnings of the injured. The extent to which the subject has received attention may be estimated when it is stated that in addition to the National Civic Federation, which has been investigating the matter for a number of years, seven States have appointed official commissions that are now working on compensation laws. The State of New York has already passed a measure somewhat on this line, while the Legislature of Washington is considering a bill reported by a commission appointed by Governor Hay last year. It is shown by the

findings of these commissions that of the sums of money paid by the employer for employers' liability insurance, not exceeding 20 per cent reaches the injured employee or his family. It is further shown that one accident out of eleven is prosecuted in the courts and that but one out of ten so prosecuted is successful. Most employers procure what is known as "employers' liability policies," for which they pay a certain percentage of their payroll and which furnishes them the agreement of the insurer to indemnify them against all demands made by or on account of injured or killed employees. It is probable that if a contribution equal to all the direct and indirect disbursements that employers make to protect themselves and to defeat court awards to their injured and killed workmen, were directly distributed according to a reasonable schedule of compensation, it would be approximately as large as would be required under the terms of a conservative Act of the foregoing nature. Moreover, such an Act would substitute for a present system which is, in the words of the Illinois Commission, "unjust, haphazard, inadequate and wasteful, the cause of enormous suffering, of much disrespect for law, and of a badly distributed burden upon society," a just and rational system of atonement for cruel misfortune when it comes upon a man through no fault of his own while faithfully serving his industrial employer and in such capacity indirectly the public.

We have come to believe that the entire trade risk for industrial accident should not be borne, as it is in practice today, by the victim of the accident and his dependents. The doctrine that a man need not accept hazardous employment except at his own free will, and that such acceptance shifts to his shoulders all the responsibility resulting from such hazard, is no longer entertained by any enlightened people. The law of necessity compels men to work where they can find employment, and compensation for injury is a burden which society is now demanding shall be borne by the industry. I am persuaded that the root of much of the friction between employer and employee, the fundamental source of a considerable part

of the industrial disputes and strikes in this country, lies in the almost universal defeat of justice in the matter of compensating the victims of industrial accidents and fatalities.

The National Civic Federation has drafted a bill providing for such direct compensation, which it has recommended for uniform adoption by the various States, with such changes therein as may be required to harmonize it with the several State Constitutions. Copies of the digested measure, in a short time, will be available for the examination of your honorable bodies, and I recommend that you give it your most earnest consideration.

CONCLUSION

From time to time during the session I shall communicate by special message with your honorable bodies on any subjects which seem to require your consideration apart from those mentioned in this message. It is my sincere wish and trust that the most cordial relations be maintained between your honorable bodies, and all the members thereof, and myself. I shall try at all times to be at your service for advice and consultation upon any matter of legislation, and likewise I think I may so speak with respect to all the other departments of the State Government. Your duties are grave and responsible, involving the high trust which the people of the State have reposed in you, by delegating to you the authority and power to represent them in the making and modifying of the laws by which the State is governed, and I am persuaded in advance of the high wisdom and fidelity with which you will discharge the trust.

TASKER L. ODDIE,
Governor.

APPENDIX

31

STATEMENT OF APPOINTMENTS

By Lieutenant and Acting Governor D. S. Dickerson During the Years
1909 and 1910

NOTARIES PUBLIC

CHURCHILL COUNTY

<i>Names</i>	<i>Address</i>	<i>Commission Expires</i>
Black, E. W.	Fallon	February 9, 1913
Reid, Paul G.	Coppereld	March 14, 1914
French, L. N.	Fallon	May 31, 1914
Hart, T. C.	Fallon	November 16, 1914
Wall, Wm. S.	Fallon	November 17, 1914

CLARK COUNTY

Beal, M. S.	Las Vegas	July 9, 1913
Buol, Peter	Las Vegas	July 17, 1913
Abbott, James S.	Bunkerville	October 16, 1913
Scudder, A. P.	Searchlight	November 30, 1913
Thomas, W. R.	Las Vegas	December 27, 1913
Parkins, H. A.	Searchlight	February 16, 1914
Doherty, Frank A.	Las Vegas	March 5, 1914
Busteed, Richard	Las Vegas	April 23, 1914
Babcock, J. E.	Nelson	September 16, 1914
Hastings, J. E.	Nelson	September 26, 1914
MacDermott, A. L. F.	Overton	December 21, 1914

DOUGLAS COUNTY

Klotz, Fred	Genoa	July 20, 1913
Christensen, E.	Gardnerville	September 30, 1913

ELKO COUNTY

Klitz, W. F.	Contact	April 1, 1913
Hillman, W. S.	Tuscarora	May 29, 1913
Carville, E. P.	Elko	October 4, 1913
Henderson, Chas. B.	Elko	February 5, 1914
Hanna, Geo. W.	Skelton	March 25, 1914
Gay, I. J. T.	Jarbridge	March 26, 1914
Ruffcorn, Wm. M.	Jarbridge	April 5, 1914
Johnson, E. A. P.	Tuscarora	May 16, 1914
Kappler, Chas. B.	Carlin	May 20, 1914
Caine, Edwin E.	Elko	November 17, 1914

ESMERALDA COUNTY

Keboe, D. H.	Goldfield	January 28, 1913
Brown, Adams Franklin	Goldfield	February 5, 1913
Lightfoot, P. H.	Goldfield	March 8, 1913
Walser, Mark	Rawhide	March 17, 1913

<i>Names</i>	<i>Address</i>	<i>Commission Expires</i>
Hartwell, Floyd S.	Hawthorne	April 1, 1913
Pyne, Frank J.	Lucky Boy	April 6, 1913
Hart, J. E.	Lucky Boy	April 6, 1913
Jennings, W. I.	Columbia	May 10, 1913
Isaacson, C. M.	Goldfield	May 11, 1913
Gillingham, A. V.	Goldfield	May 27, 1913
Douglas, J. F.	Goldfield	May 28, 1913
Easton, A. C.	Goldfield	May 31, 1913
Codd, A. A.	Goldfield	July 26, 1913
Thompson, I. S.	Goldfield	September 7, 1913
Miller, J. H.	Hawthorne	October 11, 1913
Parsons, J. D., Jr.	Goldfield	December 8, 1913
Henderson, J. S.	Goldfield	April 22, 1914
Martin, John C.	Goldfield	July 22, 1914
La Tourrette, E. S.	Goldfield	October 26, 1914
Roach, W. H.	Sweetwater	December 29, 1914

EUREKA COUNTY

Kearns, Thomas	Beowawe	August 12, 1913
Flaherty, B. C.	Palisade	December 22, 1913

HUMBOLDT COUNTY

Minor, W. H.	McDermitt	February 3, 191
Copley, Geo. H.	Humboldt	February 15, 1913
Powell, Thomas E.	Farrell	March 3, 1913
Jordan, George L.	Mazuma	June 19, 1913
Tobin, C. L.	Winnemucca	June 24, 1913
Bonnifield, M. S.	Winnemucca	July 21, 1913
Crittenden, Sam H.	National	December 22, 1913
Fitts, W. R.	Lovelock	January 12, 1914
Mackay, C. D.	Winnemucca	March 15, 1914
Lipman, J. A.	Winnemucca	August 20, 1914
Stone, Elliot K.	Winnemucca	August 25, 1914
Reinhart, Moses	Winnemucca	October 26, 1914
Bird, F. H.	Seven Troughs	November 14, 1914
Hood, Bert L.	Lovelock	December 11, 1914
Case, J. B.	Paradise Valley	December 7, 1914
Murrish, H. J.	Lovelock	December 26, 1914

LANDER COUNTY

Maestretti, A. J.	Austin	February 5, 1913
Cantwell, Chas. A.	Austin	June 11, 1913
Scully, Dennis	Austin	July 9, 1913
Sprenger, Chas. O.	Battle Mountain	October 11, 1913

LINCOLN COUNTY

Simmons, Jesse	Pioche	February 20, 1913
Patterson, Chas. W.	Pioche	February 20, 1913
Moody, George	Fay	June 14, 1913
Abbott, James W.	Pioche	June 24, 1913
Garrison, C. W.	Pioche	July 14, 1913
Ingram, Henry	Callente	August 21, 1913
Dobson, W. B.	Callente	September 7, 1913
Laney, H. S.	Callente	December 15, 1914
McNamee, Leo A.	Callente	December 16, 1914

LYON COUNTY

<i>Names</i>	<i>Address</i>	<i>Commission Expires</i>
Ames, L. R.	Smith	April 16, 1913
Pray, S. B.	Fernley	May 15, 1913
Whitacre, E. H.	Yerington	June 19, 1913
Lothrop, John	Dayton	July 9, 1913
Barlow, A. H.	Mason	September 13, 1913
Pilkington, H.	Yerington	December 11, 1913
Hannon, W. E.	Mason	May 27, 1914

NYE COUNTY

Spliman, Chas. F.	Luning	January 11, 1913
Gardner, M. C.	Goldye	January 11, 1913
Cone, Fred S.	Tonopah (died before qualifying)	Dec. 4, 1913
Millet, A. B.	Milletts	April 9, 1914

ORMSBY COUNTY

Sanford, Geo. L.	Carson City	March 8, 1913
Peters, C. H.	Carson City	April 1, 1913
Davis, James T.	Carson City	April 6, 1913
Murphy, F. E.	Carson City	September 20, 1913

STOREY COUNTY

Lobenstein, Louis	Virginia City	February 1, 1913
Coryell, Paul R.	Virginia City	December 22, 1913
Mashburn, Gray	Virginia City	February 17, 1914

WASHOE COUNTY

Percy, Hugh	Reno	January 14, 1913
Jones, W. D.	Reno	January 27, 1913
Souchereau, J. E.	Verdi	April 2, 1913
Salisbury, A. N.	Reno	April 8, 1913
Painter, A. E.	Reno	April 15, 1913
Dignowity, R. P.	Reno	June 25, 1913
Cheney, Everett W.	Reno	August 17, 1913
Robinson, J. L.	Reno	August 25, 1913
Menardi, Harold B.	Reno	October 5, 1913
Mulcahy, H. C.	Sparks	October 8, 1913
Seeds, William P.	Reno	October 11, 1913
Warren, E. L.	Sparks	January 3, 1914
McCarran, P. A.	Reno	February 2, 1914
Grob, Fred	Reno	February 5, 1914
Turner, DeWitt C.	Reno	March 14, 1914
O'Brien, Edward C.	Reno	May 14, 1914
Scoular, Robert	Reno	June 9, 1914
Green, Geo. S.	Reno	September 12, 1914
Norton, H. L.	Sheephead	October 3, 1914
Parker, J. S.	Reno	October 8, 1914
Barton, C. F.	Reno	October 15, 1914

WHITE PINE COUNTY

Witcher, A. B.	Ely	January 7, 1913
Weber, John	Ely	January 18, 1913
Marriott, James	Osceola	January 28, 1914
Snow, O. H.	Lund	February 11, 1913
Millard, F. W.	Ely	March 11, 1913
Slopansky, J. M.	Riepetown	May 27, 1913
Chandler, Chas. S.	Ely	June 19, 1913

<i>Names</i>	<i>Address</i>	<i>Commission Expires</i>
Haight, Andrew.....	Ely.....	September 30, 1913
McKay, Richard A.....	Ely.....	December 10, 1913
Ives, R. R.....	East Ely.....	January 14, 1914
Commiskey, Frank E.....	East Ely.....	January 29, 1914
Byrne, H. N.....	Ely.....	March 2, 1914
Boreman, G. F.....	Ely.....	April 13, 1914
Relly, H. C.....	Ely.....	April 13, 1914
Oldfield, F. D.....	Ely.....	April 20, 1914
Walker, Chas. A.....	Ely.....	June 16, 1914
Burgess, E. H.....	Lund.....	August 15, 1914
Ivins, W. H.....	Lund.....	August 15, 1914
Linsley, Geo. H.....	Ely.....	August 20, 1914
Putnam, Graham F.....	Ely.....	October 29, 1914

COMMISSIONERS OF DEEDS

<i>Name</i>	<i>Address</i>	<i>Commission Expires</i>
Hunt, Thos. J.....	Philadelphia.....	March 14, 1914

MISCELLANEOUS APPOINTMENTS

STATE AGRICULTURAL SOCIETY

Alex Dromiack, Reno; James O'Neill, Reno; Frank Regan, Carson City; W. J. Bell, Winnemucca; Dr. T. F. Richardson, Fallon; E. L. Drappo, Reno; terms expire December 1, 1914.

R. F. Maynor, Sparks; term expires December 30, 1914.

HONORARY BOARD OF VISITORS, UNIVERSITY OF NEVADA

Capt. Herman Davis, Dayton; H. A. Comins, Ely; Geo. F. Talbot, Elko; Wm. J. O'Brien, Austin, failed to qualify; Key Pittman, Tonopah; H. V. Morehouse, Goldfield; N. R. Fitzpatrick, Fallon; Dr. J. A. Ascher, Reno; John O'Kane, Lovelock, died 1910; C. H. Duborg, Beowawe; J. A. Denton, Caliente; Alfred Chartz, Carson City; Jas. J. McCormick, Virginia City, died 1910.

All were appointed April 5, 1909, for a term of four years.

BOARD OF DENTAL EXAMINERS OF NEVADA

W. H. Cavell, Carson City; W. W. Goode, Carson City; Elton Davis, Tonopah; D. Rulison, Reno. Appointed February 3, 1910. W. M. Wadleigh, Ely Appointed July 8, 1910. All for a four-year term.

NEVADA STATE BOARD OF MEDICAL EXAMINERS

S. L. Lee, Carson City, July 7, 1909, for four years. J. A. Lewis, Reno, December 21, 1910, until May 4, 1912. R. H. Richardson, Ely, December 21, 1910, until July 7, 1913. J. J. Sullivan, Virginia City, December 21, 1910, for four years.

STATE AUDITOR

March 6, 1909—William B. Ligon, Carson City. Pleasure of the Governor.

STATE VETERINARIAN

April 1, 1909—Dr. T. F. Richardson, Goldfield. Pleasure of the Governor.

STATE BOARD OF PHARMACY

April 17, 1909—Robert L. Prouty, Tonopah, for two years.

May 21, 1909—N. E. Wilson, Reno, for two years.

November 18, 1909—Fred N. Clark, Ely, for two years.

March 2, 1910—William A. Brown, Winnemucca, until April 27, 1911.

March 2, 1910—J. M. Taber, Elko, until April 27, 1911.

STATE ENGINEER

March 5, 1910—Emmet D. Boyle, Carson City. Pleasure of the Governor.

NEVADA FISH COMMISSION

April 5, 1909—James Clark, Reno; George T. Mills, Carson City; for four years.

STATE BANKING BOARD

April 7, 1909—A. B. Witcher, Ely; S. W. Belford, East Ely; Jewett W. Adams, Carson City, resigned 1910; Charles S. Sprague, Goldfield; M. M. Van Fleet, Secretary, Reno.

April 13, 1910—George W. Cowing, member. Pleasure of the Governor.

BANK EXAMINER

April 7, 1909—M. M. Van Fleet, Reno. Died 1910.

April 13, 1910—A. B. Witcher, Ely. Pleasure of Governor.

INSPECTOR OF MINES

April 1, 1909—Edwin E. Stuart, Manhattan (removed 1910).

January 18, 1910—Edward Ryan, Goldfield, until January 2, 1911.

BOARD OF CONTROL OF STATE AGRICULTURAL EXPERIMENT FARM

E. H. Syphus, St. Thomas; Edward Bunker, Bunkerville; P. B. Kennedy, Reno. Appointed April 6, 1909, for two years.

STATE BOARD OF EMBALMERS

Geo. E. Kitzmeyer, Carson City, for three years, until April 10, 1912.

T. F. Dunn, Goldfield, for two years, until April 10, 1911.

Joseph L. Keyser, Elko, for one year, until April 10, 1910.

Joseph L. Keyser, Elko, for one year, until April 10, 1911.

GOVERNOR'S MILITARY STAFF

June 30, 1909—Albion W. Clark, Carson City, Lieutenant-Colonel and Aide-de-Camp.

July 1, 1909—Albert W. Cahlan, Carson City, Lieutenant-Colonel and Aide-de-Camp.

July 1, 1909—Frank Buck, Carson City, Sergeant-Major and Color Guard.

September 15, 1909—George A. Wilcox, Carson City, Lieutenant-Colonel and Aide-de-Camp.

September 15, 1909—Archibald Dickson, Carson City, Lieutenant-Colonel and Aide-de-Camp.

September 15, 1909—William J. Maxwell, Carson City, Lieutenant-Colonel and Aide-de-Camp.

September 22, 1909—Chas. A. Lundy, Reno, Colonel and Assistant Quartermaster-General.

September 22, 1909—Edwin E. Stuart, Carson City, Lieutenant-Colonel and Aide-de-Camp.

December 24, 1909—Arthur G. Meyers, Carson City, Lieutenant-Colonel and Aide-de-Camp.

April 30, 1910—Al. W. Pape, Reno, Lieutenant-Colonel and Aide-de-Camp.

May 25, 1910—James M. Raycraft, Carson City, Sergeant-Major and Color Guard.

STATE DETECTIVES

January 1, 1909—Lorenzo F. Long, Tonopah.

June 16, 1909—Dr. White Wolf, Goldfield.

September 7, 1909—C. A. Lundy, Reno. All for two years.

UNIVERSITY OF NEVADA CADET CORPS

October 2, 1909—Clyde Stewart McKenzie, Major; John Archibald Miller, Captain; Lloyd Christian Lonkey, Captain; Clayton Alfred Bennett, Captain; Neil William McVicar, First Lieutenant; William Henry Goldsworthy, First

Lieutenant; George Curnow, First Lieutenant; Louis Selwyn Leavitt, First Lieutenant; Ernest Gilman Folsom, Second Lieutenant; Nicholas Louis Rossi, Second Lieutenant.

DISTRICT JUDGES

January 7, 1910—Frank P. Langan, Virginia City, Judge of First Judicial District; George S. Brown, Elko, Judge of Fourth Judicial District; Thomas L. Mitchell, Ely, Judge of Ninth Judicial District.

November 23, 1910—L. N. French, Fallon, Judge of Eighth Judicial District; Thomas F. Moran, Reno, Judge of Second Judicial District; Edward A. Ducker, Winnemucca, Judge of Sixth Judicial District; John S. Orr, Reno, Judge of Second Judicial District.

COUNTY COMMISSIONERS

O. W. Tennant, Carson City, Ormsby County.

July 18, 1910—Nathan R. Gwin, Rawhide, Esmeralda County.

December 27, 1910—John Creighton, Elko, Elko County.

STATE BOARD OF HEALTH

November 28, 1910—S. L. Lee, Carson City; term expires February 25, 1912.

November 28, 1910—G. F. Pope, Battle Mountain; term expires February 25, 1912.

December 22, 1910—J. J. Sullivan, Virginia City; two years.

STATE LICENSE AND BULLION TAX AGENT

May 2, 1910—John L. Considine, Reno; pleasure of Governor.

SUPERINTENDENT OF PUBLIC INSTRUCTION

September 20, 1910—John Edwards Bray, Reno; until January 2, 1911.

BOARD OF PARDONS

During the years 1909 and 1910 pardons, paroles, commutations, remissions of fine, etc., have been granted to the following:

PARDONED

<i>Name</i>	<i>Term of Board</i>	<i>Crime</i>	<i>Sentence</i>
Henry McDaniels	Jan. 1909	Assault with intent to kill	4 years
John Busch	July, 1909	Grand larceny	1½ years
Grant Welch	July, 1909	Castrating bull	1 year
Albert A. Carpenter	July, 1909	Castrating bull	1 year
Chas. Gillespie	Jan. 1910	Selling whisky to Indian	1 year
John Gajer	July, 1910	Attempt to commit rape	4 years
James Sims	July, 1910	Petit larceny	6 months

PAROLED

<i>Name</i>	<i>Term of Board</i>	<i>Crime</i>	<i>Sentence</i>
Geo. Bojovich	Jan. 1909	Obtaining goods, false pretenses	3 years
Hugh Monroe	Jan. 1909	Burglary	5 years
Tony Christie	Jan. 1909	Robbery	15 years
Wm. Daley	July, 1909	Murder, second degree	Life
Tim Shea	July, 1909	Assault with intent to kill	10 years
Harry F. Domine	July, 1909	Burglary	5 years
J. W. Carroll	July, 1909	Manslaughter	5 years
Peter Moore	July, 1909	Burglary	1½ years
E. P. Harris	July, 1909	Manslaughter	10 years
Robt. E. Pender	July, 1909	Carrying concealed weapon	180 days
Ben Kirby	Jan. 1910	Burglary (revoked, 1910)	4 years
R. A. Lang	Jan. 1910	Forgery	2½ years
P. J. Murphy	Jan. 1910	Burglary	7 years
Thos. Madden	Jan. 1910	Burglary	7 years
Frank W. Fletcher	Jan. 1910	Robbery	10 years
James Hahn	Jan. 1910	Assault with deadly weapon	2 years
Harry Crain	Jan. 1910	Robbery	20 years
Fred Connor Abbot	Jan. 1910	Attempt to commit robbery	1½ years
Romaldo Dominguez	Jan. 1910	Murder, second degree	Life
W. Blackburn	Jan. 1910	Forgery	
Wm. Deering	July, 1910	Forgery	3 years
P. M. Lovelace	July, 1910	Burglary	
James Apostolos	July, 1910	Robbery	8 years
T. F. Hogan	July, 1910	Manslaughter (revoked, 1910)	5 years
D. Dragosavich	July, 1910	Assault to do bodily harm	2 years
Frank Kalos	July, 1910	Robbery	7 years
W. M. McCabe	July, 1910	Attempt to commit grand larceny	5 years
Oliver Cather	July, 1910	Burglary	1½ years
Chas. Clark	July, 1910	Jailbreaking	10 years
Frank McCauley	July, 1910	Burglary	7 years
R. F. Marvin	July, 1910	Jailbreaking	3 years
R. E. Stuck	July, 1910	Forgery	1½ years
G. E. Larson	July, 1910		
Victor Evans	July, 1910	Grand larceny	
J. R. Thompson	July, 1910	Attempt to commit grand larceny	
Hubert Sauls	July, 1910	Murder, second degree	20 years
Ollie Tennille	July, 1910	Grand larceny	3 years
Pierre Iribarne	July, 1910	Grand larceny	1 year

COMMUTATIONS

Name	Term of Board	Crime	Sentence	Commutation
John Miller	Jan. 1909	Burglary	2½ years	2 years
John Dolan	Jan. 1909	Murder, first degree	Death	Life
Frank M. Peart	Sept. 21, 1910	Murder, first degree	Death	Life

FINES REMITTED

Name	Date Remitted	Crime	Fine
C. F. Caple	May 22, 1909	Assault deadly weapon	\$1,000
Matt Johnston	July, 1909	Assault deadly weapon	1,000

RESTORATIONS TO CITIZENSHIP

Harry P. Brown	Jan. 1909	
R. S. Gipple	July, 1909	
T. H. Hegler	July, 1910	Grand larceny
F. B. Hill	July, 1910	Embezzlement
Eddie Watson	July, 1910	Giving whiskey to Indians
James Hahn		

O



STATE OF NEVADA

BIENNIAL REPORT

OF THE

SECRETARY OF STATE

OFFICES
Secretary of State
Clerk of Supreme Court
State Librarian
(SEPARATELY AND DISTINCTLY REPORTED)

1909=1910

W. G. DOUGLASS
Secretary of State, Ex Officio Clerk of Supreme Court
and Ex Officio State Librarian



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : **JOE FARNSWORTH, SUPERINTENDENT**
1911



**REPORTS OF THE SECRETARY OF STATE, EX OFFICIO CLERK OF
THE SUPREME COURT, AND EX OFFICIO STATE LIBRARIAN**

STATE OF NEVADA—DEPARTMENT OF STATE,
CARSON CITY, December 31, 1910.

His Excellency, TASKER L. ODDIE, Governor of the State of Nevada.

SIR: I have the honor to transmit herewith my fourth biennial report of the offices of Secretary of State, ex officio Clerk of the Supreme Court, and ex officio State Librarian, for the years 1909 and 1910.

The business transacted during that period is shown in detail in the several tables, and comment seems unnecessary.

Respectfully submitted,

W. G. DOUGLASS,
*Secretary of State,
Ex officio Clerk of Supreme Court,
Ex officio State Librarian.*

BIENNIAL REPORT

OFFICE

SECRETARY OF STATE

FOR THE TWO YEARS ENDING DECEMBER 31, 1910

LIST OF OFFICERS

1909=1910

LIST OF OFFICERS

1909=1910

LIST OF OFFICERS

NATIONAL DEPARTMENT, JUDICIAL DEPARTMENT, DISTRICT JUDGES,
EXECUTIVE DEPARTMENT, STATE INSTITUTIONS
BOARDS AND COMMISSIONS OF 1809-1910

NATIONAL DEPARTMENT

Name	Official position	P. O. Address
Newlands, Francis G.	United States Senator .....	..... Reno
Nixon, Geo. S.	United States Senator .....	..... Reno
Bartlett, Geo. A.	Representative in Congress .....	..... Tonopah

JUDICIAL DEPARTMENT

Name	Official position	P. O. address
Norcross, F. H.	Chief Justice Supreme Court .....	..... Carson City
Sweeney, James G.	Associate Justice Supreme Court .....	..... Carson City
Talbot, G. F.	Associate Justice Supreme Court .....	..... Carson City
Stoddard, R. C.	Attorney-General .....	..... Carson City
Douglass, W. G.	Clerk Supreme Court (ex officio) .....	..... Carson City
Regan, Ed.	Baliff Supreme Court .....	..... Carson City
Richards, J. E.	Official Reporter .....	..... Carson City

DISTRICT JUDGES

Name	Official position	P. O. Address
Leagan, F. P.	Judge First Judicial District .....	..... Virginia City
Pike, W. H. A.	Judge Second Judicial District .....	..... Reno
Ori, John S.	Judge Second Judicial District .....	..... Reno
Breen, Peter	Judge Third Judicial District .....	..... Eureka
Brown, Geo. S.	Judge Fourth Judicial District .....	..... Elko
Avrill, Mark R.	Judge Fifth Judicial District .....	..... Tonopah
Somers, Peter J.	Judge Sixth Judicial District .....	..... Goldfield
Stevens, Theron	Judge Sixth Judicial District .....	..... Goldfield

OFFICIAL DIRECTORY OF 1909-1910—Continued**EXECUTIVE DEPARTMENT**

Name	Official position	P. O. address
Dickerson, D. S.	Lieutenant and Acting Governor	Carson City
Finch, Jas. D.	Private Secretary to Governor	Carson City
Douglass, W. G.	Secretary of State	Carson City
Legate, J. W.	Deputy Secretary of State	Carson City
Eggers, J.	State Controller	Carson City
Doane, Jonathan	Deputy State Controller	Carson City
Ryan, D. M.	State Treasurer	Carson City
McGrath, P. J.	Deputy State Treasurer	Carson City
Deady, Chas. L.	Surveyor-General and State Land Register	Carson City
Harris, H. ^a	Deputy Surveyor-General and State Land Register	Carson City
Stoddard, R. C.	Attorney-General	Carson City
Fowler, Leonard B.	Deputy Attorney-General	Carson City
McCarthy, J. G.	Superintendent of State Printing	Carson City
Ring, Orvis ^b	Superintendent of Public Instruction	Carson City
Douglass, W. G.	State Librarian (ex officio)	Carson City
Henderson, Chas. B.	Regent State University (Hold-over)	Elko
Sunderland, John, Jr.	Regent State University (Hold-over)	Reno
Williams, Frank	Regent State University (Long Term)	Good Springs
Codd, A. A.	Regent State University (Long Term)	Goldfield
Sullivan, J. J.	Regent State University (Short Term)	Virginia City

^aH. Harris resigned April 1, 1910, and S. H. Day appointed.^bOrvis Ring died September 20, 1910, and John Edwards Bray appointed.**BOARD OF PARDONS**

Name	Official position	P. O. Address
Dickerson, D. S.	Lieutenant and Acting Governor	Carson City
Norcross, F. H.	Chief Justice Supreme Court	Carson City
Talbot, G. F.	Associate Justice Supreme Court	Carson City
Sweeney, James G.	Associate Justice Supreme Court	Carson City
Stoddard, R. C.	Attorney-General	Carson City
Finch, J. D.	Clerk of Board	Carson City

STATE INSTITUTIONS**STATE PRINTING OFFICE**

Name	Official position	P. O. Address
McCarthy, J. G.	Superintendent of State Printing	Carson City
Mackey, Will U.	Foreman	Carson City

STATE PRISON

Name	Official position	P. O. Address
Maxwell, William J.	Warden	Carson City
Muller, Joseph	Captain of the Guard	Carson City
Harrington, E. W.	Clerk	Carson City

OFFICIAL DIRECTORY OF 1909-1910—Continued**NEVADA HOSPITAL FOR MENTAL DISEASES**

Name	Official position	P. O. Address
Gibson, S. C.	Superintendent	Reno
Driscoll, J. G.	Supervisor	Reno

STATE ORPHANS' HOME

Name	Official position	P. O. Address
Josephs, Joe	Superintendent	Carson City
Josephs, Mrs.	Matron	Carson City
Sullivan, Miss Jo	Teacher	Carson City
Somers, Jennie	Assistant Teacher	Carson City

UNIVERSITY OF NEVADA

Name	Official position	Address
Stabbs, Jos. E.	President of University	Reno
Lewers, Robert	Vice-President of University and Professor of Political Economy	Reno
Thurtell, Henry	Professor of Mathematics and Mechanics	Reno
Wilson, N. E.	Professor of Chemistry	Reno
Cowgill, T. W.	Emeritus Professor of English Language and Literature	Reno
Church, J. E., Jr.	Professor of Latin, Language and Literature	Reno
Young, Geo. J.	Professor of Mining and Metallurgy	Reno
de Laguna, Laura	Professor of Modern Languages	Reno
Wier, Jeanne E.	Professor of History	Reno
Cushman, L. W.	Professor of English Language and Literature	Reno
Blessing, G. F.	Professor of Mechanical Engineering and Drawing	Reno
Smith, W. S. T.	Professor of Geology and Mineralogy	Reno
Baker, Horatio	Professor of Civil Engineering	Reno
Kennedy, P. B.	Professor of Botany and Horticulture	Reno
Frandsen, Peter	Professor of Biology	Reno
Doten, S. B.	Professor of Entomology	Reno
Scrugham, J. G.	Professor of Mechanical Engineering	Reno
Adams, R.	Professor of Education, Psychology and Sociology	Reno
True, G. H.	Professor of Agriculture and Animal Husbandry	Reno
Brambila, R. M.	Professor of Military Science and Tactics	Reno
Johnson, J. R.	Professor of Mathematics and Mechanics	Reno
Minor, Ralph S.	Professor of Physics	Reno
Brown, R.	Superintendent of Buildings and Grounds	Reno
Adams, Maxwell	Professor of Chemistry	Reno
Dinsmore, S. C.	Professor of Agricultural Chemistry	Reno
Bardenwerper, Kate	Assistant Professor of Domestic Art and Science	Reno
Mack, W. B.	Professor of Veterinary Science and Bacteriology	Reno
Howe, H. H.*	Professor and Principal of High School	Reno
Freeman, T. W.	Instructor in Mechanical Engineering	Reno
Reigelhuth, Kate	Instructor in German	Reno
Berry, Emily	Instructor in English and History	Reno
Marzen, Ethel L.	Instructor in Latin	Reno
Unsworth, Samuel	Instructor in Greek	Reno
Layton, Mrs. Alice L.	Instructor in Vocal Music	Reno
Lewers, Kate	Instructor in Drawing	Reno
Armstrong, Alice E.	Librarian of University	Reno
Kaye, Mrs. A. E.	Matron of Manzanita Hall	Reno
Kinney, May	Matron of Hospital	Reno
Beckwith, Carolyn	Office Secretary	Reno
Sissa, Louise M.	Assistant Registrar	Reno

*Deceased.

OFFICIAL DIRECTORY OF 1909-1910—Continued**BOARDS AND COMMISSIONS****STATE BOARD OF EXAMINERS**

Name	Official position	P. O. Address
Dickerson, D. S.	Acting Governor .....	..... Carson City
Douglass, W. G.	Secretary of State .....	..... Carson City
Stoddard, R. C.	Attorney-General .....	..... Carson City
Legate, J. W.	Clerk of the Board .....	..... Carson City

STATE CAPITOL COMMISSIONERS

Name	Official position	P. O. Address
Dickerson, D. S.	Acting Governor .....	..... Carson City
Douglass, W. G.	Secretary of State .....	..... Carson City
Eggers, J.	State Controller .....	..... Carson City
Ryan, D. M.	State Treasurer .....	..... Carson City
Finch, J. D.	Clerk .....	..... Carson City

STATE BUREAU OF IMMIGRATION

Name	Official position	P. O. Address
Eggers, J.	State Controller .....	..... Carson City
Deady, Chas. L.	Surveyor-General .....	..... Carson City
Ring, Orvis*	Superintendent of Public Instruction .....	..... Carson City

*Deceased.

STATE UNIVERSITY REGENTS

Name	Official position	P. O. Address
Smith, O. J.	Regent (Hold-over) .....	..... Reno
Henderson, Chas. B.	Regent (Long Term) .....	..... Elko
Sunderland, John, Jr.	Regent (Long Term) .....	..... Reno
Lewers, Chas. R.	Regent (Short Term) .....	..... Reno
Souchereau, J. E.	Regent (Short Term) .....	..... Verdi
Taylor, Geo. H.	Secretary .....	..... Reno

STATE PRINTING COMMISSIONERS

Name	Official position	P. O. Address
Douglass, W. G.	Secretary of State .....	..... Carson City
Eggers, J.	State Controller .....	..... Carson City
Ryan, D. M.	State Treasurer .....	..... Carson City
Doane, Jonathan	Clerk of the Board .....	..... Carson City

OFFICIAL DIRECTORY OF 1909-1910—Continued**COMMISSIONERS FOR CARE OF INDIGENT INSANE**

Name	Official position	P. O. address
Dickerson, D. S.	Acting Governor	Carson City
Eggers, J.	State Controller	Carson City
Ryan, D. M.	State Treasurer	Carson City
McGrath, P. J.	Clerk	Carson City

STATE BOARD OF IRRIGATION

Name	Official position	P. O. address
Dickerson, D. S.	Acting Governor (Chairman)	Carson City
Deady, Chas. L.	Surveyor-General	Carson City
Stoddard, R. C.	Attorney-General	Carson City
Nicholas, Frank R.*	State Engineer (Secretary)	Carson City

*Appointment of Nicholas revoked by the Governor and E. D. Boyle appointed March 5, 1910.

MILITARY AUDITORS

Name	Official position	P. O. address
Dickerson, D. S.	Acting Governor	Carson City
Eggers, J.	State Controller	Carson City

STATE BOARD OF HEALTH

Name	Official position	P. O. address
Lee, S. L.	Commissioner	Carson City
Samuels, W. L.	Commissioner	Winnemucca
Gibson, S. C.	Commissioner	Reno

BOARD OF STATE PRISON COMMISSIONERS

Name	Official position	P. O. Address
Dickerson, D. S.	Acting Governor	Carson City
Douglass, W. G.	Secretary of State	Carson City
Stoddard, R. C.	Attorney-General	Carson City
Legate, J. W.	Clerk of the Board	Carson City

STATE BOARD OF MEDICAL EXAMINERS

Name	Official position	P. O. address
J. L. Garner, M. D.	President	Tonopah
W. J. Ciroc, M. D.	Vice-President	Carson City
S. L. Lee, M. D.	Secretary and Treasurer	Carson City
J. J. Sullivan, M. D.	Member	Carson City
J. A. Lewis, M. D.	Member	Reno

OFFICIAL DIRECTORY OF 1909-1910—Continued

STATE BOARD OF PHARMACY

Name	Official position	P. O. address
Hodgkinson, Samuel.....	President.....	Reno
Steinmetz, F. J.....	Secretary.....	Carson City
Brown, Wm. A.....	Member.....	Winnemucca
Cole, A. M.....	Member.....	Virginia City
Taber, Joseph.....	Member.....	Elko

STATE BOARD OF DENTAL EXAMINERS

Name	Official position	P. O. address
Dr. W. H. Cavell.....	President.....	Carson City
Dr. Chas. S. Coffin.....	Secretary.....	Reno
Dr. W. W. Goode.....	Member.....	Carson City
Dr. Elton Davis.....	Member.....	Tonopah
Dr. Helen Rulison.....	Member.....	Reno

HONORARY BOARD OF VISITORS OF STATE UNIVERSITY

Name	Official position	P. O. address
Talbot, G. F.....	Chairman.....	Carson City
Freeman, J. W.....	Member.....	Stillwater
Virgin, D. W.....	Member.....	Genoa
Farrington, E. S.....	Member.....	Elko
Henley, E. J.....	Member.....	Hawthorne
Reinhart, Moses.....	Member.....	Winnemucca
Gayhart, W. C.....	Member.....	Austin
Thompson, A. S.....	Member.....	Pioche
Gignoux, J. E.....	Member.....	Dayton
Maute, Andrew.....	Member.....	Carson City
Averill, M. R.....	Member.....	Virginia City
Hilp, Sol.....	Member.....	Ely
Smith, Bert L.....	Member.....	Eureka
Cox, W. L.....	Member.....	Reno

STATE BOARD OF AGRICULTURE

Name	Official position	Term expires	P. O. address
Sadler, Chas. J. ^a	President.....	February 1, 1911.....	Reno
Sparks, Benton.....	Director.....	February 1, 1911.....	Reno
Williams, Frank.....	Director.....	February 1, 1911.....	Good Springs
Hunter, Thomas.....	Director.....	February 1, 1911.....	Elko
Ray, L. O.....	Director.....	February 1, 1911.....	Rhyolite
Tighe, Thos.....	Director.....	February 1, 1911.....	Goldfield
Allen, Lem. ^a	Director.....	February 1, 1909.....	Fallon
Wildes, F. L.....	Director.....	February 1, 1909.....	Carson City
Marzen, J.....	Director.....	February 1, 1912.....	Lovelock
Wheeler, D. C. ^a	Director.....	February 1, 1911.....	Reno
Shane, D. ^a	Director.....	February 1, 1911.....	Reno
Talbot, J. B. ^a	Director.....	February 1, 1909.....	Reno
Folsom, Frank ^a	Director.....	February 1, 1911.....	Reno
Westerfield, W. J. ^a	Director.....	February 1, 1912.....	Reno
Phillips, W. D.....	Secretary.....		Reno

^aMember of Executive Board.

OFFICIAL DIRECTORY OF 1909-1910—Continued**STATE BOARD OF EDUCATION**

Name	Official position	P. O. address
Dickerson, D. S.	Acting Governor	Carson City
Stubbs, Jos. E., M. A., D. D.	President State University	Reno
Ring, Orvis	Superintendent of Public Instruction	Carson City

DEPUTY SUPERINTENDENTS OF PUBLIC INSTRUCTION

District	Counties	Deputy Superintendent	P. O. address
No. 1.	Elko	G. E. Anderson	Elko
No. 2.	Eureka, Lander, and White Pine.	A. B. Lightfoot	Eureka
No. 3.	Humboldt and Churchill	J. F. Abel	Winnemucca
No. 4.	Washoe, Ormsby, Storey, Lyon, Douglas, and Esmeralda	J. E. Bray	Reno
No. 5.	Lincoln and Nye	Gilbert C. Ross	Tonopah

RAILROAD BOARD

Name	Official position	P. O. address
Dickerson, D. S.	Lieutenant and Acting Governor	Carson City
Stoddard, R. C.	Attorney-General	Carson City

RAILROAD COMMISSION

Name	Official position	Term expires	P. O. address
Bartine, H. F.	Chairman	First Monday in February, 1909	Carson City
Thurteil, Henry	Member	First Monday in February, 1910	Carson City
Shaughnessy, J. F.	Member	First Monday in February, 1911	Carson City
Walker, E. H.	Secretary .....	.....	Carson City

BOARD OF BANK COMMISSIONERS

Name	Official position	P. O. address
Dickerson, D. S.	Lieutenant and Acting Governor	Carson City
Belford, S. W.	Member	East Ely
Cowing, Geo. W.	Member	Carson City
Sprague, Chas. S.	Member	Goldfield
Wicher, A. B.	Member	Ely

STATE BOARD OF SHEEP COMMISSIONERS

Name	Official position	P. O. address
Ward, Olin	President	Reno
Taylor, J. G.	Commissioner	Lovelock
Bradley, L. L.	Commissioner	Elko
Jacobs, J. O.	Secretary	Reno

OFFICIAL DIRECTORY OF 1909-1910—Continued

MISCELLANEOUS

Name	Official position	P. O. address
Nicholas, Frank R. ^a	State Engineer	Carson City
Van Nagell, J. R.	Deputy State Engineer	Carson City
Hofer, Sr., T. R. ^b	Bank Examiner	Carson City
Haley, J. F. ^c	Bullion Tax Agent	Reno
Cox, W. L.	Superintendent State Police	Carson City
Harris, H. ^d	Deputy Surveyor-General	Carson City
Noteware, M. D.	Clerk in State Land Office	Carson City
Lotz, Thomas A.	Draughtsman in State Land Office	Carson City
Fowler, Leonard B.	Deputy Attorney-General	Carson City
Dickson, Archibald	Clerk in Governor's Office	Carson City
Mills, Geo. T.	Fish Commissioner	Carson City
O'Connor, Miss Kate	Deputy State Librarian	Carson City
Davis, S. P. (Chairman)	State Industrial and Publicity Commission	Carson City
Menardi, J. B. (member)	State Industrial and Publicity Commission	Reno
Detch, Milton M. (member)	State Industrial and Publicity Commission	Goldfield
Barkley, Miss Dell	Stenographer, Secretary of State's office	Carson City
Ziegler, Miss Viola	Stenographer, Secretary of State's office	Carson City
Hannan, Miss Alice	Stenographer, Secretary of State's office	Carson City
Pratt, A. C.	Clerk, Secretary of State's Office	Carson City
Williams, Roy T. ^e	Stenographer, Superintendent of Public Instruction	Carson City
Sadler, Miss Bertha	Stenographer, State Land Office	Carson City
Collins, Miss Katherine	Stenographer, State Engineer's Office	Carson City
Eggers, Mrs. J.	Stenographer, State Controller	Carson City
Clark, A. W.	Engineer, Capitol and Library Buildings	Carson City
Newman, A. J.	Janitor	Carson City
Muller, E. V.	Gardener	Carson City

^aFrank R. Nicholas removed, and Emmet D. Boyle appointed March 5, 1910.

^bT. R. Hofer, Sr., resigned, and A. B. Wicher appointed April 13, 1910.

^cJ. F. Haley resigned, and J. L. Considine appointed May 2, 1910.

^dH. Harris resigned, and S. H. Day appointed April 1, 1910.

^eRoy T. Williams resigned, and Rita Castle appointed October 12, 1910.

LIST OF OFFICERS

1911

OFFICIAL REGISTER, STATE OF NEVADA, 1911

NATIONAL DEPARTMENT

Name	Official position	P. O. address
Newlands, Francis G.	United States Senator .....	..... Reno
Nixon, Geo. S.	United States Senator .....	..... Reno
Roberts, E. E.	Representative in Congress .....	..... Carson City

JUDICIAL DEPARTMENT

Name	Official position	P. O. address
Sweeney, James G.	Chief Justice Supreme Court .....	..... Carson City
Talbot, G. F.	Associate Justice Supreme Court .....	..... Carson City
Norcross, F. H.	Associate Justice Supreme Court .....	..... Carson City
Baker, C. H.	Attorney-General .....	..... Carson City
Josephs, Joe	Clerk, Supreme Court .....	..... Carson City
Regan, Ed.	Balliff, Supreme Court .....	..... Carson City
Richards, J. E.	Official Reporter .....	..... Carson City

DISTRICT JUDGES

Name	Official position	P. O. address
Langan, F. P.	Judge First Judicial District .....	..... Virginia City
Moran, T. F.	Judge Second Judicial District .....	..... Reno
Orr, J. S.	Judge Second Judicial District .....	..... Reno
Breen, Peter	Judge Third Judicial District .....	..... Eureka
Taber, E. J. L.	Judge Fourth Judicial District .....	..... Elko
Averill, Mark R.	Judge Fifth Judicial District .....	..... Tonopah
Ducker, Edward A.	Judge Sixth Judicial District .....	..... Winnemucca
Somers, P. J.	Judge Seventh Judicial District .....	..... Goldfield
French, L. N.	Judge Eighth Judicial District .....	..... Fallon
Coleman, B. W.	Judge Ninth Judicial District .....	..... Ely

OFFICIAL DIRECTORY OF 1911—Continued

LEGISLATIVE DEPARTMENT

SENATE

HON. GILBERT C. ROSS, *President*; HON. CLAY TALLMAN, *President pro tem.*

Name	County	P. O. address
Dolf, Thomas	Churchill	Fallon
Bergman, George	Clark	Nelson
Coryell, H. H.	Elko	Wells
Jones, Henry J.	Elko	Elko
Balzar, F. B. ^a	Esmeralda	Mina
Heffernan, W. F.	Esmeralda	Goldfield
Sweeney, W. H.	Eureka	Palisade
Mack, Maurice	Douglas	Minden
Carpenter, L. N. ^a	Humboldt	Lovelock
Bell, W. J.	Humboldt	Winnemucca
Miller, J. A.	Lander	Austin
Syphus, Levi ^a	Lincoln	St. Thomas
Reymers, B. H. ^a	Lyon	Yerington
Tallman, Clay ^a	Nye	Rhyolite
Kendall, Zeb ^a	Nye	Tonopah
Mills, George T.	Ormsby	Carson City
Tannahill, Alex L.	Storey	Virginia City
Holmes, A. W. ^a	Washoe	Reno
Ascher, J. A.	Washoe	Sparks
House, A. C. ^a	White Pine	Ely

^aHold-over Senators from last session.

Senators are elected for four years and assemblymen for two years. Sessions are biennial, convening third Monday of January of odd-numbered years—January 16, 1911. Duration of session, sixty days. Salary, \$10 per day, not to exceed \$600, and 15 cents per mile for each mile traveled; also \$20 for newspapers and stationery.

SENATE OFFICERS AND ATTACHÉS

Name	Official position	County from
Finch, James D.	Secretary	Ormsby
Hilp, Sol	Assistant Secretary	White Pine
Pittman, Vall	Sergeant-at-Arms	Nye
Graves, James S.	Assistant Sergeant-at-Arms	Esmeralda
Sparks, H. H.	Minute Clerk	Clark
Coogan, Harry	Assistant Minute Clerk	Esmeralda
Johnson, Adams H.	Journal Clerk	Eureka
Tanner, Jessie	Assistant Journal Clerk	Elko
Armstrong, Viola	Engrossing Clerk	Elko
Syphus, Clara M.	Assistant Engrossing Clerk	Lincoln
Black, Carrie	Enrolling Clerk	Churchill
Wightman, Mrs. E. M.	Assistant Enrolling Clerk	Humboldt
Ruddell, Ruth	Copying Clerk	Humboldt
Mahoney, Miss Marietta	Assistant Copying Clerk	Storey
Torreyson, Mrs. J. D.	Committee Clerk	Washoe
Jordan, M. F.	Committee Clerk	Washoe
Wise, A.	Committee Clerk	Lander
Keith, Geo. W.	Committee Clerk	Ormsby
Rutherford, Mildred	Committee Clerk	Humboldt
Lindsay, J. B.	Bill Clerk	Nye
Clancy, Belle	Stenographer	Washoe
Sadler, Clarence	Messenger	Ormsby
Farrell, Mike	Porter	Ormsby
Crow, Fred	Page	Ormsby
Stotenburg, Eddie	Page	Storey

OFFICIAL DIRECTORY OF 1911—Continued

ASSEMBLY

HON. A. C. FROHLICH, *Speaker*; HON. KENNETH J. BOOTH, *Speaker pro tem*.

Name	County	P. O. address
Williams, W. H.	Churchill	Fallon
Merritt, A. R.	Churchill	Fallon
Jones, Willard L.	Clark	Overton
Donahoue, James T.	Clark	Las Vegas
Fay, George	Douglas	Sheridan
McBride, A. G.	Elko	Elko
McIntosh, George	Elko	Carlin
Miller, Peter S.	Elko	Elko
Schoer, J. J.	Elko	Wells
Arnold, E. J.	Esmeralda	Goldfield
Bradshaw, Mark G.	Esmeralda	Hawthorne
Byrne, J. F.	Esmeralda	Blair
Malloy, J. H.	Esmeralda	Rawhide
Price, Al F.	Esmeralda	Rawhide
Sullivan, James T.	Esmeralda	Lucky Boy
Mau, W. F.	Eureka	Eureka
Plummer, T. F.	Eureka	Pallsade
Staunton, W. E.	Humboldt	Winnemucca
Kendall, J. E.	Humboldt	National
Robins, C. E.	Humboldt	Winnemucca
Kemm, W. E.	Lander	Austin
Coppernoll, W. D.	Lander	Austin
Coxe, George E.	Lincoln	Pioche
Denton, J. A.	Lincoln	Caliente
Fallon, Ira T.	Lyon	Yerington
Stickney, F. O.	Lyon	Yerington
Wilson, E. P.	Nye	Tonopah
Shilling, W. I.	Nye	Tonopah
Booth, Kenneth J.	Nye	Tonopah
Piercy, J. C.	Nye	Tonopah
Hacker, W. L.	Nye	Round Mountain
Schmidt, Henry C.	Nye	Tonopah
Fitzgerald, D. J.	Nye	Tonopah
Evans, Wallace N.	Ormsby	Carson City
Meder, Frank E.	Ormsby	Carson City
Salter, Thomas J.	Ormsby	Carson City
Drysdale, George H.	Storey	Virginia City
Bulmer, H. B.	Storey	Virginia City
O'Connor, T. W.	Storey	Virginia City
Cocks, J. H.	Storey	Virginia City
Ayres, Albert D.	Washoe	Reno
Byington, Frank J.	Washoe	Reno
Campbell, J. E.	Washoe	Reno
Frohllich, A. C.	Washoe	Reno
Mayers, Frank B.	Washoe	Reno
Jones, W. D.	Washoe	Reno
White, Fred L.	Washoe	Reno
Enslow, W. S.	White Pine	East Ely
Fulmer, J. H.	White Pine	East Ely

For salaries, etc., see Senate.

ASSEMBLY OFFICERS AND ATTACHÉS

Name	Official position	County from
Morton, Dan E.	Chief Clerk	Ormsby
Wilson, J. S.	Assistant Chief Clerk	Nye
Booth, C. L.	Sergeant-at-Arms	Nye
Edwards, Gar.	Assistant Sergeant-at-Arms	Storey
Cabalan, J. A.	Minute Clerk	Esmeralda
Schiuchetti, Miss Lena	Assistant Minute Clerk	Lander

OFFICIAL DIRECTORY OF 1911—Continued

ASSEMBLY OFFICERS—Continued

Lee, M. L.	Journal Clerk	Lincoln
Cooper, Miss M.	Assistant Journal Clerk	Esmeralda
Stewart, Miss Mabel	Engrossing Clerk	Humboldt
Harris, Miss Clara B.	Assistant Engrossing Clerk	Lyon
Jackson, Austin	Enrolling Clerk	White Pine
Huebner, Villa	Assistant Enrolling Clerk	Eureka
Cohn, Henry	Copying Clerk	Washoe
Thompson, Miss Eva	Assistant Copying Clerk	Elko
Peck, J. C.	Bill Clerk	Nye
O'Connor, Miss Katie	Committee Clerk	Storey
Drysdale, Miss May	Committee Clerk	Storey
Stoddard, Miss Kate	Committee Clerk	Storey
Cox, Edward I.	Committee Clerk	Clark
Allen, Miss Alma	Committee Clerk	Churchill
Trousdale, Mrs. Laura	Committee Clerk	Humboldt
Mitchell, Mrs. Alice E.	Stenographer	Washoe
Regli, Benj. R.	Messenger	White Pine
Meder, Lew	Page	Ormsby
Slingerland, James	Page	Ormsby
Smith, Richard	Porter	Ormsby
Price, A.	Assistant Porter	Ormsby

EXECUTIVE DEPARTMENT

Name	Official position	P. O. address
Oddie, T. L.	Governor	Carson City
Ross, G. C.	Lieutenant-Governor	Carson City
Brodigan, Geo.	Secretary of State	Carson City
Eggers, J.	State Controller	Carson City
McMillan, W.	State Treasurer	Carson City
Deady, C. L.	Surveyor-General and State Land Register	Carson City
Baker, C. H.	Attorney-General	Carson City
Farnsworth, Joe	Superintendent of State Printing	Carson City
Brodigan, Geo.	Librarian (ex officio)	Carson City
Ryan, Edward	Inspector of Mines	Carson City
Bray, John Edwards	Superintendent of Public Instruction	Carson City
Reld, H. E.	Regent State University (long term)	Reno
Henderson, C. B.	Regent State University (long term)	Elko
O'Brien, J. W.	Regent State University (short term)	Sparks
Codd, A. A.	Regent State University (hold-over)	Goldfield
Williams, F. W.	Regent State University (hold-over)	Good Springs

BOARD OF PARDONS

Name	Official position	P. O. address
Oddie, T. L.	Governor	Carson City
Sweeney, J. G.	Chief Justice Supreme Court	Carson City
Talbot, G. F.	Associate Justice Supreme Court	Carson City
Norcross, F. H.	Associate Justice Supreme Court	Carson City
Baker, C. H.	Attorney-General	Carson City
Jackson, Austin	Clerk	Carson City

OFFICIAL DIRECTORY OF 1911—Continued

STATE INSTITUTIONS
STATE PRINTING OFFICE

Name	Official position	P. O. address
Farnsworth, Joe	Superintendent of State Printing	Carson City
Mackey, Will U.	Foreman	Carson City

UNIVERSITY OF NEVADA
RENO, NEVADA

Name	Official position
Joseph Edward Stubbs, M.A., LL.D., D.D.	President
Robert Lewers	Vice-President; Professor of Political Economy; Principal of Commercial School
Charles Haseman	Professor of Mechanics and Mathematics
James E. Church, Ph.D.	Latin Language and Literature
Laura de Laguna, B.A.	Professor of Modern Languages
Herbert W. Hill, B.L., Ph.M.	Professor English Language and Literature
Peter Frandsen, A.M.	Professor of Biology
P. B. Kennedy, Ph.D.	Professor of Botany, Horticulture and Forestry
George J. Young, B.S.	Professor of Mining and Metallurgy
Jeanne Elizabeth Wier, B.A.	Professor of History
Samuel B. Doten, B.A.	Professor of Entomology
Romanzo Adams, Ph.D.	Professor of Education and Sociology
Carl Alfred Jacobson	Professor of Agricultural Chemistry
Gordon H. True, B.S.	Professor of Agriculture and Animal Husbandry
Jas. G. Scrugham, B.M., M.E.	Professor of Mechanical Engineering
Lowe Abael McClure	Professor Military Science and Tactics
W. S. T. Smith, B.L., Ph.D.	Professor Geology and Mineralogy
J. C. Watson, Ph.D.	Professor of Greek
A. W. C. T. Herre, Ph.D.	Acting Professor of Biology
Oscar P. Johnstone, M.D.	Associate Professor of Physiology and Hygiene
H. P. Boardman, B.S.	Professor of Civil Engineering
Leon W. Hartman, Ph.D.	Professor of Physics
Maxwell Adams, Ph.D.	Professor of Chemistry
R. C. Thompson	Professor and Principal of High School
Winfred B. Mack, D.V.M.	Professor of Bacteriology and Veterinary Science
Kate Bardenwerper, B.S.	Assistant Professor in Domestic Science
Sanford C. Dinsmore, B.S.	Assistant Professor of Agricultural Chemistry
J. Claude Jones, A.B.	Assistant Professor of Geology and Mineralogy
Richard Brown	Superintendent of Buildings and Grounds and Master of Lincoln Hall
George Ordahl, Ph.D.	Assistant Professor of Psychology and Education
Charles S. Knight	Assistant Professor of Agronomy
Carl Sawvell	Instructor in Vocal Music
Katherine Lewers	Instructor in Freehand Drawing
Katherine Riegelhuth, B.A.	Instructor in German
A. C. Gough, B.M.E.	Instructor in Mechanical Engineering
G. S. Paine, Ph.M.	Instructor in English
Emily Berry, B.A.	Instructor in English and History
Walter S. Palmer	Assistant in Mining and Geology
C. L. Brown	Assistant in Biology
Joseph D. Layman, B.L.	Librarian
Alice E. Armstrong	Assistant Librarian
Louise M. Sissa	Assistant Registrar
Mrs. A. E. Kaye	Mistress of Manzanita Hall
Mrs. May E. Porter	Matron of University Hospital
Miles Bryce Kennedy	Assistant in Chemistry and in Food and Drug Control
A. M. Heller	Instructor in Botany
Carolyn M. Beckwith	Secretary to the President
Silas Earl Ross	Instructor in High School
Margaret Mack	Instructor in Mathematics
Helen Ann Melghan	Director Physical Training for Women

OFFICIAL DIRECTORY OF 1911—Continued**STATE ORPHANS' HOME**

Name	Official position	P. O. address
McKinnon, J. E.	Superintendent	Carson City
McKinnon, Mrs. J. E.	Matron	Carson City
Sullivan, Miss Jo	Teacher	Carson City
Doane, Miss Amy	Assistant Teacher	Carson City

STATE PRISON

Name	Official position	P. O. address
Baker, Ray T.	Warden	Carson City
Muller, Joseph	Captain of the Guard	Carson City
Griffiths, J. J.	Clerk	Carson City

STATE AGRICULTURAL EXPERIMENT DRY FARM
 PLEASANT VALLEY, ELKO COUNTY

Name	Official position	P. O. address
True, Gordon H.	Member of Board of Control	Reno
Bowers, G. M.	Member of Board of Control	Elko
Hesson, A. W.	Member of Board of Control	Elko

NEVADA HOSPITAL FOR MENTAL DISEASES

Name	Official position	P. O. address
Gibson, S. C.	Superintendent	Reno
Bingham, E. L.	Supervisor	Reno

NEVADA STATE POLICE

Name	Official position	P. O. address
Donnelly, J. P.	Superintendent	Carson City
Cahlan, A. W.	Inspector	Carson City

STATE ENGINEER'S OFFICE

Name	Official position	P. O. address
Kearney, W. M.	State Engineer	Carson City
Von Nagell, J. R.	Assistant State Engineer	Carson City
McKay, R. A.	Clerk, State Engineer's office	Carson City
Huelle, H. R.	Draughtsman, State Engineer's office	Carson City
Crowell, Ray B.	Field Engineer	Carson City

OFFICIAL DIRECTORY OF 1911—Continued**BOARDS AND COMMISSIONS****STATE BOARD OF EXAMINERS**

Name	Official position	P. O. address
Oddie, T. L.	Governor	Carson City
Brodigan, Geo.	Secretary of State	Carson City
Baker, C. H.	Attorney-General	Carson City
Cowing, Geo. W.	Clerk of the Board	Carson City

BOARD OF STATE PRISON COMMISSIONERS

Name	Official position	P. O. address
Oddie, T. L.	Governor	Carson City
Brodigan, Geo.	Secretary of State	Carson City
Baker, C. H.	Attorney-General	Carson City
Cowing, Geo. W.	Clerk of the Board	Carson City

RAILROAD COMMISSION AND PUBLIC SERVICE COMMISSION

Name	Official position	P. O. address
Bartine, H. F.	Chief Commissioner	Carson City
Shaughnessy, J. F.	First Associate Commissioner	Carson City
Simmons, W. H.	Second Associate Commissioner	Reno
Walker, E. H.	Secretary	Carson City

STATE BANKING BOARD

Name	Official position	P. O. address
Oddie, T. L. (Governor)	Chairman	Carson City
Graham, Wm. B.	Member	Ely
McBride, J. A.	Member	Elko
Reid, H. E.	Member	Reno
Howell, Eugene	Bank Examiner	Carson City
Raycraft, Arthur	Deputy Bank Examiner	Carson City

BUREAU OF INDUSTRY, AGRICULTURE AND IRRIGATION

Name	Official position	P. O. address
Oddie, T. L. (Governor)	Chairman	Carson City
Norcross, C. A.	Commissioner of Industry, Agriculture and Irrigation	Carson City
Deady, C. L.	Register Carey Act Lands	Carson City
Baker, C. H.	Attorney-General	Carson City
Kearney, W. M.	State Engineer	Carson City
Morton, D. E.	Clerk	Carson City

OFFICIAL DIRECTORY OF 1911—Continued**STATE BOARD OF AGRICULTURE**

Name	Official position	P. O. address
Sadler, C. J.	President	Reno
Ray, L. O.	Director	Jarbridge
Hunter, Thos.	Director	Elko
Williams, Frank	Director	Good Springs
Folsom, Frank	Director	Reno
Shane, Dolph	Director	Reno
Wheeler, D. C.	Director	Reno
Dromiack, Alex.	Director	Reno
O'Neill, Jas.	Director	Reno
Regan, Frank	Director	Carson City
Bell, W. J.	Director	Winnemucca
Richardson, T. F.	Director	Fallon
Drappo, E. L.	Director	Reno
Maynor, R. F.	Director	Sparks
Phillips, W. D.	Secretary	Reno

STATE BOARD OF EMBALMERS

Name	Official position	P. O. address
Kitzmeyer, G. E.	Member	Carson City
Dunn, T. F.	Member	Goldfield
Keyser, J. L.	Member	Elko

STATE BOARD OF FISH COMMISSIONERS

Name	Official position	P. O. address
Mills, Geo. T.	President	Carson City
Yerlington, E. B.	Member	Carson City
Clark, James	Member	Reno

STATE BOARD OF SHEEP COMMISSIONERS

Name	Official position	P. O. address
Ward, Olin	President	Reno
Taylor, J. G.	Commissioner	Lovelock
Bradley, L. L.	Commissioner	Elko
Jacobs, J. O.	Secretary	Reno

RAILROAD BOARD

Name	Official position	P. O. address
Oddie, T. L.	Governor	Carson City
Baker, C. H.	Attorney-General	Carson City
Ross, Gilbert C.	Lieutenant-Governor	Carson City

OFFICIAL DIRECTORY OF 1911—Continued**STATE BOARD OF PHARMACY**

Name	Official position	P. O. address
Hodgkinson, Samuel	President .....	..... Reno
Steinmetz, F. J.	Secretary .....	..... Carson City
Brown, Wm. A.	Member .....	..... Winnemucca
Cole, A. M.	Member .....	..... Virginia City
Taber, Joseph	Member .....	..... Elko

STATE PRINTING COMMISSIONERS

Name	Official position	P. O. address
Brodigan, Geo.	Secretary of State .....	..... Carson City
Eggers, J.	State Controller .....	..... Carson City
McMillan, Wm.	State Treasurer .....	..... Carson City
Doane, Jonathan	Clerk .....	..... Carson City

STATE BOARD OF EDUCATION

Name	Official position	P. O. address
Oddie, T. L.	Governor .....	..... Carson City
Stubbs, J. E.	President University of Nevada .....	..... Reno
Bray, J. E.	Superintendent of Public Instruction .....	..... Carson City

STATE CAPITOL COMMISSIONERS

Name	Official position	P. O. address
Oddie, T. L.	Governor .....	..... Carson City
Brodigan, Geo.	Secretary of State .....	..... Carson City
Eggers, J.	State Controller .....	..... Carson City
McMillan, Wm.	State Treasurer .....	..... Carson City
Ross, Gilbert C.	Lieutenant-Governor .....	..... Carson City
Jackson, Austin	Secretary .....	..... Carson City

STATE ORPHANS' HOME DIRECTORS

Name	Official position	P. O. address
McMillan, Wm.	State Treasurer .....	..... Carson City
Deady, C. L.	Surveyor-General .....	..... Carson City
Bray, J. E.	Superintendent of Public Instruction .....	..... Carson City

OFFICIAL DIRECTORY OF 1911—Continued**COMMISSIONERS FOR CARE OF INDIGENT INSANE**

Name	Official position	P. O. address
Oddie, T. L.....	Governor .....	..... Carson City
Eggers, J.....	State Controller.....	..... Carson City
McMillan, Wm.....	State Treasurer .....	..... Carson City

STATE BUREAU OF IMMIGRATION

Name	Official position	P. O. address
Eggers, J.....	State Controller.....	..... Carson City
Deady, C. L.....	Surveyor-General .....	..... Carson City
Bray, J. E.....	Superintendent of Public Instruction .....	..... Carson City

STATE BOARD OF HEALTH

Name	Official position	P. O. address
Lee, S. L.....	Commissioner .....	..... Carson City
Pope, G. F.....	Commissioner .....	..... Battle Mountain
Sullivan, J. J.....	Commissioner .....	..... Virginia City

STATE BOARD OF MEDICAL EXAMINERS

Name	Official position	P. O. address
Circé, W. J.....	Member .....	..... Carson City
Lee, S. L.....	Secretary .....	..... Carson City
Lewis, J. A.....	Member .....	..... Reno
Richardson, R. H.....	President .....	..... Ely
Sullivan, J. J.....	Member .....	..... Virginia City

STATE BOARD OF DENTAL EXAMINERS

Name	Official position	P. O. address
Rulison, D. W.....	President .....	..... Reno
Goode, W. W.....	Secretary .....	..... Carson City
Cavell, W. H.....	Member .....	..... Carson City
Davis, Elton.....	Member .....	..... Tonopah
Wadleigh, W. M.....	Member .....	..... Ely

MILITARY AUDITORS

Name	Official position	P. O. address
Oddie, T. L.....	Governor .....	..... Carson City
Ross, G. C.....	Lieutenant-Governor .....	..... Carson City
Eggers, J.....	State Controller.....	..... Carson City

OFFICIAL DIRECTORY OF 1911—Continued**BOARD OF IRRIGATION**

Name	Official position	P. O. address
Oddie, T. L.	Governor (Chairman)	Carson City
Deady, C. L.	Surveyor-General	Carson City
Baker, C. H.	Attorney-General	Carson City
Kearney, W. M.	State Engineer (Secretary)	Carson City

DEPUTY SUPERINTENDENTS OF PUBLIC INSTRUCTION

District	Counties	Name	P. O. address
No. 1.	Elko	G. E. Anderson	Elko
No. 2.	Eureka, Lander and White Pine	A. B. Lightfoot	Ely
No. 3.	Humboldt and Churchill	J. F. Abel	Winnemucca
No. 4.	Washoe, Ormsby, Storey, Lyon, Douglas, and Mineral	Robt. H. Mitchell	Sparks
No. 5.	Lincoln, Nye, Clark, and Esmeralda	J. G. McKay	Las Vegas

MISCELLANEOUS

Name	Official position	P. O. address
Ross, Gilbert C.	Adjutant-General, ex officio	Carson City
Jackson, Austin	Governor's Private Secretary	Carson City
Cowing, Geo. W.	Deputy Secretary of State	Carson City
Vanderlieth, E. D.	Deputy State Treasurer	Carson City
Doane, Jonathan	Deputy State Controller	Carson City
Day, S. H.	Deputy Surveyor-General	Carson City
Judge, Jas. R.	Deputy Attorney-General	Carson City
Guinan, Guy	Deputy Clerk of Supreme Court	Carson City
Gaughan, James W.	Deputy Inspector of Mines	Goldfield
Pyne, Frank	Assistant State Librarian	Carson City
Adamson, L. F.	State License and Bullion Tax Agent	Carson City
Wood, Gladys	Clerk, Secretary of State's office	Carson City
Barkley, Dell	Typist, Secretary of State's office	Carson City
Hannan, Alice	Typist, Secretary of State's office	Carson City
Gilson, Maud	Typist, Secretary of State's office	Carson City
Edwards, Louise W.	Clerk in State Library	Carson City
McMillan, Margaret	Clerk in State Treasurer's office	Carson City
Ezgers, Mrs. J.	Stenographer, State Controller's office	Carson City
Sadler, Bertha	Typist in State Land office	Carson City
Noteware, M. D.	Clerk in State Land office	Carson City
Deady, A. B.	Clerk in State Land office	Carson City
Lotz, Thos. A.	Draughtsman in State Land office	Carson City
Souchereau, Edna	Stenographer for Supreme Court	Carson City
Milligan, Nellie B.	Stenographer for Supreme Court	Carson City
Barkley, Irene	Stenographer for Attorney-General	Carson City
Smith, D. T.	Principal Virginia City Mining School	Virginia City
Bray, Mrs. J. E.	Stenographer, Superintendent of Public Instruction	Carson City
Clark, A. W.	Engineer, Library Building	Carson City
Newman, A. J.	Janitor, Capitol Building	Carson City
Muller, E. V.	Gardener, Capitol Grounds	Carson City
Grant, A. D.	Night Watchman, Capitol Building	Carson City

REPORT OF OFFICE OF SECRETARY OF STATE

MONEYS AND SECURITIES

The moneys and securities in the State Treasury have been regularly counted and officially published once a month by the State Board of Examiners, in accordance with law (Compiled Laws 1900, sec. 2019).

Date of counting	Coin and paid vouchers	Irredeemable Nevada State School bond	Massachusetts 3 per cent bonds
1909			
January 27	\$846,950.42	\$380,000.00	\$797,000.00
February 26	747,389.19	380,000.00	797,000.00
April 5	538,932.00	380,000.00	797,000.00
May 17	640,026.90	380,000.00	797,000.00
June 28	759,076.27	380,000.00	797,000.00
July 19	825,497.08	380,000.00	797,000.00
August 26	639,765.00	380,000.00	797,000.00
September 13	450,022.74	380,000.00	797,000.00
October 29	447,685.80	380,000.00	797,000.00
November 29	401,494.17	380,000.00	797,000.00
December 28	484,582.44	380,000.00	797,000.00
1910			
January 18	\$614,791.12	\$380,000.00	\$797,000.00
February 28	532,839.40	380,000.00	797,000.00
March 28	481,067.05	380,000.00	797,000.00
April 18	551,759.09	380,000.00	797,000.00
May 9	404,285.88	380,000.00	797,000.00
June 29	497,853.79	380,000.00	797,000.00
July 20	635,304.03	380,000.00	797,000.00
August 2	584,254.15	380,000.00	797,000.00
September 30	496,058.25	380,000.00	797,000.00
November 22	448,674.01	380,000.00	797,000.00
December 23	510,765.07	380,000.00	797,000.00

Date of counting	Massachusetts 3½ per cent bonds	United States bonds	Nevada State bonds	Idaho State bonds
1909				
January 27	\$313,000.00	\$215,000.00	\$170,000.00	
February 26	313,000.00	215,000.00	147,000.00	
April 5	313,000.00	215,000.00	147,000.00	
May 17	313,000.00	215,000.00	122,000.00	
June 28	313,000.00	215,000.00	122,000.00	
July 19	313,000.00	215,000.00	122,000.00	
August 26	313,000.00	215,000.00	122,000.00	
September 13	313,000.00	215,000.00	122,000.00	\$185,000.00
October 29	313,000.00	215,000.00	122,000.00	185,000.00
November 29	313,000.00	215,000.00	122,000.00	185,000.00
December 28	313,000.00	215,000.00	122,000.00	185,000.00

MONEY AND SECURITIES—Continued

Date of issuing	Massachusetts 1½ per cent bonds	United States bonds	Nevada State bonds	Idaho State bonds
1910				
January 13	\$313,000.00	\$215,000.00	\$122,000.00	\$185,000.00
February 28	313,000.00	215,000.00	79,000.00	185,000.00
March 28	313,000.00	215,000.00	79,000.00	185,000.00
April 18	313,000.00	215,000.00	184,000.00	185,000.00
May 9	313,000.00	215,000.00	184,000.00	185,000.00
June 28	313,000.00	215,000.00	184,000.00	185,000.00
July 29	313,000.00	215,000.00	184,000.00	185,000.00
August 2	313,000.00	215,000.00	172,000.00	185,000.00
September 30	313,000.00	215,000.00	172,000.00	185,000.00
November 22	313,000.00	215,000.00	172,000.00	185,000.00
December 23	313,000.00	215,000.00	172,000.00	185,000.00

FURNISHING BOARD

In compliance with law, and under contracts duly entered into, stationery required has been purchased and distributed as follows:

Distribution	1909-1910
Office of Governor	\$243.37
Office of Lieutenant-Governor	None
Office of Secretary of State	229.32
Office of Surveyor-General	139.40
Office of State Treasurer	102.33
Office of Clerk of the Supreme Court	247.23
Office of State Librarian	62.56
Office of Attorney-General	166.34
Office of Superintendent of Public Instruction	57.20
Office of State Controller	171.53
Office of Publicity Commission	24.15
Legislature—Senate	54.28
Legislature—Assembly	65.22
Total for the two years	\$1,602.93

STAMP ACCOUNT

Governor	\$170.00
Lieutenant-Governor	None
Secretary of State	581.05
Surveyor General	587.00
Treasurer	103.00
Clerk of Supreme Court	301.13
Librarian	69.45
Attorney General	115.00
Superintendent of Public Instruction	238.62
State Controller	297.04
Publicity Commission	105.00
Total for the two years	\$2,567.29

STATUTES, SUPREME COURT REPORTS, ETC.

Following is my report of the disposition of Debates, Digests, Statutes, Court Reports and Compiled Laws for the years 1909 and 1910, showing the number on hand, sold and distributed:

Title of volume	On hand Jan. 1, 1909	Sold	Distributed free	On hand Dec. 31, 1910
Statutes 1861	49	3	1	45
Statutes 1862				
Statutes 1864				
Statutes 1864-5	16	3		13
Statutes 1866	84	2		82
Statutes 1867	18	3		15
Statutes 1869	37	3		34
Statutes 1871	43	2	1	40
Statutes 1873	69	5		64
Statutes 1875	37	3		34
Statutes 1877	33	3		30
Statutes 1879	374	3	1	370
Statutes 1881	425	3		422
Statutes 1883	286	4		282
Statutes 1885	265	6		259
Statutes 1887	16	3		13
Statutes 1889	117	2		115
Statutes 1891	146	3		143
Statutes 1893	199	3		196
Statutes 1895	180	4		176
Statutes 1897	201	4		197
Statutes 1899	233	4		229
Statutes 1901	67	6	5	56
Statutes 1903	51		3	48
Statutes 1905	97	41	9	47
Statutes 1907	235	59	16	160
Statutes 1908—Special Session	565	16	4	545
Statutes 1909	807	321	486	
Statutes 1909, second edition	196	2	1	193
Compiled Laws of 1873, vol. 1	21	1		20
Compiled Laws of 1873, vol. 2	22	1		21
General Statutes 1885	83	1		82
Compiled Laws of 1900	53	3	4	46
Constitutional Debates	224		3	221
Hawley's Digests	231	3	1	227
Supreme Court Reports, vol. 1 and 2	238	16	2	220
Supreme Court Reports, vol. 3 and 4	240	16		224
Supreme Court Reports, vol. 5, 6 and 7	248	15	1	232
Supreme Court Reports, vol. 1	78			78
Supreme Court Reports, vol. 2	39			39
Supreme Court Reports, vol. 3	36	1	1	34
Supreme Court Reports, vol. 4	41			41
Supreme Court Reports, vol. 5	34			34
Supreme Court Reports, vol. 6	38			38
Supreme Court Reports, vol. 7	38			38
Supreme Court Reports, vol. 8	92	17	1	74
Supreme Court Reports, vol. 9	112	19	1	92
Supreme Court Reports, vol. 10	214	17	2	195
Supreme Court Reports, vol. 11	193	16	1	176
Supreme Court Reports, vol. 12	121	16	1	104
Supreme Court Reports, vol. 13	216	18		198
Supreme Court Reports, vol. 14	222	17		205
Supreme Court Reports, vol. 15	233	19		214
Supreme Court Reports, vol. 16	225	19		206
Supreme Court Reports, vol. 17	571	6	3	562
Supreme Court Reports, vol. 18	219	6	1	209
Supreme Court Reports, vol. 19	569	5	1	563
Supreme Court Reports, vol. 20	287	7	2	278
Supreme Court Reports, vol. 21	52	4	1	47
Supreme Court Reports, vol. 22	106	9	1	95
Supreme Court Reports, vol. 23	106	10	3	93
Supreme Court Reports, vol. 24	125	8		115
Supreme Court Reports, vol. 25	130	9	2	119
Supreme Court Reports, vol. 26	144	12	7	125
Supreme Court Reports, vol. 27	158	11	2	145

BOOK ACCOUNT—Continued

Title of volume	On hand Jan. 1, 1909	Sold	Distributed free	On hand Dec. 31, 1910
Supreme Court Reports, vol. 28	195	31	8	156
Supreme Court Reports, vol. 29	424	199	123	145
Supreme Court Reports, vol. 30	607	175	231	201
Supreme Court Reports, vol. 31	608	104	148	356

RECEIPTS OF OFFICE OF SECRETARY OF STATE

Following is a tabulated statement of the receipts of the Department of Secretary of State for the years 1907, 1908, 1909, and 1910, showing business of that office during the past four years:

	Corporations, fees, etc.	Sale of books	Total
First quarter ending March 31, 1907	\$24,867.25	\$1,566.50	\$26,443.75
Second quarter ending June 30, 1907	42,453.90	892.50	43,346.40
Third quarter ending September 30, 1907	35,463.05	1,630.50	37,093.55
Fourth quarter ending December 31, 1907	17,315.50	511.35	17,826.85
Total receipts for 1907	\$120,089.70	\$4,600.85	\$124,700.55
First quarter ending March 31, 1908	\$31,968.40	\$684.00	\$32,650.40
Second quarter ending June 30, 1908	26,140.20	883.00	27,023.85
Third quarter ending September 30, 1908	16,008.95	940.50	16,949.45
Fourth quarter ending December 31, 1908	15,395.05	175.25	15,570.30
Total receipts for 1908	\$89,510.60	\$2,083.50	\$91,594.10
First quarter ending March 31, 1909	\$14,310.50	\$685.50	\$14,996.00
Second quarter ending June 30, 1909	10,628.80	223.25	10,852.05
Third quarter ending September 30, 1909	9,624.00	490.25	10,114.25
Fourth quarter ending December 31, 1909	9,475.25	261.25	9,736.50
Total receipts for 1909	\$44,038.55	\$1,660.25	\$45,698.80
First quarter ending March 31, 1910	\$10,066.10	\$231.50	\$10,297.60
Second quarter ending June 30, 1910	12,594.30	387.75	12,982.05
Third quarter ending September 30, 1910	10,020.40	252.00	10,272.40
Fourth quarter ending December 31, 1910	7,144.65	326.00	7,470.65
Total receipts for 1910	\$39,825.45	\$1,197.25	\$41,022.70
Fees of State candidates, primary election September, 1910			\$2,600.00
Total for four years			\$303,016.15
Total for my administration:			
As Secretary of State			\$430,916.74
Account of primary election			2,600.00
As Clerk of Supreme Court			20,817.75
Grand total			\$454,334.49

STATE PRISON
Receipts for the years 1909-1910

Feb. 6, 1909	Third and fourth quarters, 1908	\$357.00
June 17, 1909	First quarter, 1909	67.50
Oct. 6, 1909	Second quarter, 1909	51.25
Nov. 16, 1909	Third quarter, 1909	62.75
Dec. 31, 1910	Fourth quarter, 1910	376.00
Total receipts for 1909-1910		\$914.50

BALLOT PAPER AND ELECTIONS

Following is an itemized statement of expenses incurred on account of the primary and general elections in 1910:

1910	Articles	Amount
July 7	Ballot paper from J. M. Davis	\$600.00
Aug. 3	Lumber from Sierra Nevada W. and L. Company	8.32
Aug. 29	Wells, Fargo & Company, expressage	58.18
Sept. 10	Wells, Fargo & Company, expressage	33.05
Total		\$699.65

CORPORATIONS

On the pages following will be found a list of foreign and domestic corporations registering in the State of Nevada for the years 1909 and 1910.

FOREIGN INCORPORATIONS

When filed	Name of incorporation	Agent	P. O. address	Where incorporated
Feb. 26, 1909	Alpha Consolidated Mining Company	Peter Hirschfeld	Virginia City	California
Jan. 25, 1910	Alpha Consolidated Mining Company, Officers			California
May 15, 1909	American Ore Reduction Company, Articles			Arizona
May 27, 1909	American Ore Reduction Company, Officers	Geo. W. Hartley	Winnemucca	Arizona
Apr. 30, 1909	Antimony King Mining Company, The, Officers	Geo. Ganser	Battle Mountain	Colorado
Apr. 12, 1910	Antwerp Nevada Gold Mining Company, Decree of dissolution			
July 12, 1909	Arizona-Nevada Copper Company, Articles	F. M. Andrews	Luning	Delaware
Mar. 21, 1910	Argentum Mining Company of Nevada, Officers and articles	F. G. Grube	Redlich	Arizona
May 3, 1910	Arden Plaster Company	A. G. Sherman	Aurora	California
May 4, 1909	Aurora Bullfrog Mining and Exploration Company, Officers	Thos. C. Blair	Springdale	South Dakota
Aug. 2, 1909	Aurora Bullfrog Mining and Exploration Company, Officers	J. W. Murphy	Springdale	South Dakota
Feb. 19, 1910	Auto Hill National Mining Company, Articles			California
Feb. 19, 1910	Auto Hill National Mining Company, Officers	J. L. Workman	Winnemucca	California
Feb. 28, 1910	Auto Hill National Mining Company, Officers	Joseph Mitch	Aurora	Arizona
July 5, 1910	Aurora Esmeralda Mining Company	Wm. B. Davis	Aurora	Arizona
Dec. 5, 1910	Aurora Esmeralda Mining Company, Articles			Washington
Dec. 6, 1910	American Securities Company, Officers	H. L. McIntyre	Washoe	Washington
Dec. 13, 1910	American Securities Company, Articles			
July 27, 1910	B. D. Mining Company, Articles filed			
Aug. 3, 1910	B. D. Mining Company, Officers filed	C. B. Gillespie	Goldfield	California
May 16, 1910	Bald Mountain Mining and Milling Company, Officers and articles	M. L. Webster	Hilltop	Wyoming
July 7, 1910	Bamberger Exploration Company, Officers	F. R. McNamee	Callente	Utah
July 5, 1910	Belmont Milling Company, Officers and articles	Frederick Bradshaw	Tonopah	New Jersey
Apr. 9, 1909	Best and Belcher Mining Company, Officers	Frank Higginson	Virginia City	California
July 11, 1910	Best and Belcher Mining Company, Officers	W. G. Douglass	Virginia City	California
July 21, 1909	Blue Light Mining Company	F. H. Adams	Mina	Arizona
June 21, 1909	Blue Light Mining Company, Officers			South Dakota
Oct. 2, 1909	Black Hawk Consolidated Mining Company	State Agt. & Transfer Syn.	Carson City	South Dakota
Nov. 5, 1909	Black Hawk Consolidated Mining Company, Officers	Graham F. Putnam	Ely	South Dakota
Apr. 11, 1910	Blue Rock Mining Company			South Dakota
Jan. 11, 1909	Boston Tonopah Mining Company, Articles of Incorporation			Arizona
Nov. 8, 1909	Borard Consolidated Mines Company, Articles of Incorporation			Maine
Jan. 29, 1909	Brown Bonanza Mining Company, Officers	Adams F. Brown	Goldfield	Arizona
Jan. 24, 1909	Brunswick-Chollar Mining Company, Officers	Jas. H. Kinkhead	Virginia City	California
June 24, 1909	Brunswick-Potosi Mining Company, Officers	Jas. H. Kinkhead	Virginia City	California
June 24, 1909	Brunswick-Potosi Mining Company, Officers	Jas. H. Kinkhead	Virginia City	California
Aug. 27, 1909	Brunswick-Savare Mining Company, Officers	Thos. F. McCormick	Virginia City	California
Sept. 4, 1909	Brunswick Consolidated Virginia Mining Company, Officers			South Dakota
May 7, 1910	Buckhorn Mines Company, Articles			South Dakota
Apr. 6, 1910	Buckhorn Mines Company, Officers	C. F. Burton	Reno	South Dakota
May 16, 1910	Buckhorn Humboldt Mining Company, Articles			South Dakota

May 18, 1910	Ruckhorn Humboldt Mining Company. Officers	C. F. Hurton	Reno	South Dakota
Sept. 2, 1910	Ruckhorn Kearnas Consolidated Gold Mining and Reduction Company. Articles and officers	C. Thomas Finley	Cortez	Arizona
Jan. 2, 1909	Bullfrog Reduction and Water Company. Articles and officers	John G. Kirchen	Tonopah	South Dakota
Jan. 23, 1909	Bullfrog Syndicate Mining Company. Officers	John G. Kirchen	Rhyolite	Arizona
Apr. 12, 1909	Bullfrog Portland Mining Company. Officers	Edwin S. Gilles	Bullfrog	South Dakota
June 22, 1909	Bullfrog Reduction and Water Company. The. Articles and officers	John G. Kirchen	Tonopah	Arizona
July 17, 1909	Bullfrog Gold Coin Mining Company. Articles and officers	Geo. D. Johnstone	Pioneer	Arizona
Jan. 11, 1910	Bullfrog Venture Mining and Milling Company. Notice of demise	W. D. Lawton	Gold Center	Arizona
Jan. 11, 1910	Bullfrog Mogul Mining and Milling Company. (Formerly Bullfrog Venture Mining Company.) Officers	John G. Kirchen	Tonopah	South Dakota
June 21, 1910	Bullfrog Reduction and Water Company. Articles of Incorporation	H. H. Burge	Goldfield	Arizona
Sept. 1, 1910	Bullfrog Mohawk Mining Company. Articles of Incorporation	John G. Kirchen	Tonopah	South Dakota
Sept. 19, 1910	Bullfrog West Extension Mining Company	L. W. Ross	Yerington	South Dakota
Oct. 10, 1910	Bullfrog Reduction and Water Company	F. P. Mills	Ely	Montana
May 15, 1909	Butte and Yerington Copper Company. Officers	L. B. Ross	Yerington	Montana
Feb. 28, 1910	Butte and Yerington Copper Company. Officers	D. D. Williams	Pioche	Utah
Mar. 23, 1910	Centennial Pioche Mining Company. Articles and officers	Arthur Smith	East Ely	Maine
June 15, 1910	Chairman Consolidated Copper Company	J. Sheehan	Winnemucca	Washington
Jan. 24, 1910	Charleston Hill Development and Mining Company. Articles	W. P. Edwards	Schurz	Arizona
Apr. 12, 1910	Cherry Creek Gold Mining Company. Decree of dissolution	P. P. Hedges	Jarbridge	Idaho
Apr. 12, 1910	Churchill Mining Company. Articles and officers	Geo. P. Steele	Goldfield	Maine
Jan. 5, 1909	Churchill Mining Company. Officers	Nevada Trust Co.	Reno	Arizona
July 15, 1909	Churchill Mining Company. Officers	Franklin Leonard	Sutro	New York
Apr. 12, 1910	Cocomongo Gold Mining Company. The. Decree of dissolution	Edwin C. O'Brien	Reno	Maine
Nov. 7, 1910	Coeur D'Alene Jarbridge Gold Mining Company. Articles	Leon French	Searchlight	Arizona
Nov. 7, 1910	Colorado Iron Works Company	Arthur W. Geiger	Cortez	Maine
Mar. 1, 1909	Colorado Iron Works Company. Articles	Richard Millick	Oscoda	Oregon
Jan. 13, 1909	Comstock Quartz Mining Company. Officers	G. B. White	Goldfield	South Dakota
Jan. 14, 1909	Comstock Tunnel Company. Officers	Arthur Smith	East Ely	Delaware
Mar. 2, 1909	Colorado River Dredging Company. Articles	John G. Kirchen	Tonopah	Arizona
Mar. 19, 1909	Colorado River Works Company	C. P. Crawford	National	Utah
Aug. 28, 1909	Cortez Metals Recovery Company. Articles and officers	C. V. Jenkins	Smeater	Maine
May 12, 1909	Consolation Mining Company. Articles and officers	C. V. Jenkins	Smelter	Maine
Sept. 20, 1909	Constant Gold Mining Company. Articles and officers	C. V. Jenkins	Smelter	Maine
Dec. 18, 1909	Coppermines Company	J. S. Mitchell	Reno	Nebraska
Dec. 28, 1909	Contact Investment Company. Articles of Incorporation			
Sept. 23, 1910	Crystall Corporation, Limited. The. Articles of Incorporation			
Jan. 20, 1910	Crystal Bullfrog Mining Company. Officers			
Mar. 10, 1910	Crawford Leasing Company. Officers and articles			
Nov. 12, 1910	Cumberland Ely Copper Company. Officers			
May 19, 1909	Cumberland Ely Copper Company. Officers			
Aug. 12, 1909	Cumberland Ely Copper Company. Officers			
Mar. 19, 1910	Cumberland Ely Copper Company. Officers			
Feb. 17, 1910	Cudaby Packing Company. Officers			

FOREIGN INCORPORATIONS—Continued

When filed	Name of Incorporation	Agent	P. O. address	Where incorporated
Sept. 13, 1909	Del Monte Smelting and Reduction Company. Articles of incorporation			Arizona
Sept. 2, 1910	De Lamar Leasing Company. Articles of Incorporation			Utah
Sept. 27, 1909	Desert Chief Mining Company, The. Articles of Incorporation.			Arizona
April 1, 1910	Diamond A. Live Stock Company. Articles and officers	T. W. R. Nelson	Rowland	Utah
July 12, 1909	Del Monte Goldfield Mining and Leasing Company. Officers.	George I. Wright	Luning	Arizona
Feb. 20, 1909	Ely-Bonanza Copper Company. Officers	Haff & Colwell Bros.	Ely	New Jersey
May 3, 1909	Ely Revenue Copper Company. Officers	Ed. Millard	Ely	Colorado
May 3, 1909	Ely Majestic Mining Company. Officers	Sam Erstad	Ely	Arizona
May 12, 1909	Ely Majestic Mining Company. Articles			Arizona
May 17, 1909	Eldorado Consolidated Mining Company. Officers	J. D. Tolman	Searchlight	Arizona
Aug. 27, 1909	Eldorado Crown Mining Company. Articles filed			New Jersey
Sept. 24, 1909	Eldorado Crown Mining Company. Officers	George Bergman	Nelson	New Jersey
Nov. 4, 1909	Ely Amalgamated Copper Company. Articles and officers	K. C. Davis	Ely	Utah
Dec. 29, 1909	Ely Townsite Company	Arthur Smith	East Ely	Maine
Dec. 29, 1909	Ely Water Company	Arthur Smith	East Ely	Maine
Jan. 24, 1910	Ely Light and Power Company	Arthur Smith	East Ely	Maine
Jan. 24, 1910	Ely Securities Company	Arthur Smith	East Ely	Maine
May 28, 1910	Eldorado Empire Mining Company. Articles and officers	W. W. Copp	Nelson	Arizona
June 22, 1910	Ely Nevada Copper Company	Gilbert F. Boreman	Ely	Maine
Sept. 27, 1910	Ely Central Copper Company. Articles of Incorporation			Delaware
July 2, 1910	Ellison Ranching Company. Articles filed			Utah
July 20, 1910	Ellison Ranching Company. Officers	E. & M. Reinhardt	Winnemucca	Utah
July 21, 1910	Empire State Nevada Mining Company	E. F. Gordon	Goldfield	Utah
Mar. 18, 1910	Ethel H. Mining Company. Officers	Chas. E. Slack	Fairview	Arizona
April 9, 1910	Ethel H. Mining Company. Articles of Incorporation			California
Feb. 26, 1909	Exchequer Gold and Silver Mining Company. Officers, Jan. 25, 1910.	Peter Hirschfeld	Virginia City	Washington
May 31, 1909	Evergreen State Mining and Milling Company. Articles			Washington
Oct. 29, 1909	Evergreen State Mining and Milling Co. Amendment Inc. capital			Washington
Nov. 23, 1909	Fairbanks, Morse and Company. Officers and articles.	James E. Hall	Reno	Illinois
Oct. 23, 1909	Fernley and Lassen Railway Company. Officers and articles	L. A. Blakeslee	Reno	California
May 19, 1910	Finch Jail Building and Metal Company. Officers and articles	P. B. Ellis	Carson City	California
Jan. 31, 1910	Gerlack Live Stock Company	C. T. Bender	Reno	California
May 22, 1909	General Engineering Company, The. Officers and articles	J. L. Stevens	Humboldt	Utah
Sept. 17, 1910	Globe Express Company. Officers. Articles August 29, 1910	P. B. Ellis	Carson City	Colorado
Jan. 21, 1909	Golden Chief Mining and Milling Company. Officers	Chas. F. Perry	Rhyolite	Wyoming
Feb. 18, 1909	Gold Circle Milling Company. Officers. Articles February 11, 1909	Chas. L. Geyman	Midas	Montana
Feb. 25, 1909	Gold Hills Mining and Milling Company, The. Articles			Wyoming

Feb. 30, 1909	Gold Ridge Gold Mining Company, The. Articles	J. H. Witt	Lida	Arizona
Apr. 13, 1909	Gold Canon Mining and Mining Company. Articles	Harry T. Chadlin	Winnemucca	Arizona
Aug. 23, 1909	Golden Rule Mercantile Company of Wonder. Articles			Wyoming
Oct. 2, 1909	Golden Dawn Mining Company, The. Decree of dissolution			Maine
Oct. 12, 1910	Gold Canon Extension Mining Co., The. Decree of dissolution			Arizona
Apr. 12, 1910	Gold Canon Mining Company, The	I. B. Potter	Goldfield	Wyoming
Apr. 28, 1910	Gold Canon Mining Company. Officers, certificate of County Recorder	Stewart G. Mollin	Golconda	California
May 23, 1910	Golconda Cattle Company. Officers, Limited. Amendment changing name to Silverfields Mining Company. Officers			
July 18, 1910	Golconda Consolidated Company, Limited			
Oct. 22, 1910	Gold Mountain Hillside Mining Company. Officers	T. M. Jones	Lida	Arizona
May 27, 1909	Goldfield Construction Mining Co., Officers. Articles October 23, 1909	J. S. Henderson	Goldfield	South Dakota
April 12, 1909	Goldfield Cheed Mining and Leasing Company. Articles March 22, 1909. Officers May 3, 1909	Arthur M. Nye	Tonopah	Arizona
July 28, 1909	Goldfield Hub Mining and Milling Company. Amendment changing name to Goldfield Oro Mining Company			
July 28, 1909	Goldfield Oro Mining Company. Articles			Arizona
Oct. 4, 1909	Goldfield Sierra Mining Company, The. Articles			Arizona
Oct. 20, 1909	Goldfield Annex Mining Company, The. Articles			Colorado
Mar. 25, 1910	Goldfield Columbia Gold Mining Company. Officers	R. G. Withers	Goldfield	Delaware
Mar. 28, 1910	Goldfield Consolidated Milling and Transportation Co., The. Articles			Wyoming
May 6, 1910	Goldfield Blue Bell Mining Company. Officers			Wyoming
May 20, 1910	Goldfield Ethel Mining Company. Articles	D. S. Johnson	Goldfield	South Dakota
July 11, 1910	Goldfield Belmont Mining Company	Frederick Bradshaw	Tonopah	Arizona
Oct. 15, 1910	Goldfield Lucky Strike Mining Company. Articles			Delaware
Nov. 16, 1910	Goldfield Kewanas Mining Company, The. Articles			Arizona
April 30, 1909	Good Hope Gold Mining Company. Articles	Chas. H. Pearce	Hawthorne	Arizona
Sept. 3, 1910	Good Springs Mining Company. Officers and articles	State Agt. & Tr. Syndicate	Carson City	Washington
May 25, 1909	Greenwater and Death Valley Copper Company. Officers	Jas. H. Monteath	Tonopah	Utah
April 2, 1910	Grand Central Gold Mining Company. Articles			South Dakota
Dec. 29, 1909	Gunn-Thompson Company	Arthur Smith	East Ely	Wyoming
Dec. 19, 1910	Good Hope Gold Mining Company	Chas. J. Pearce	Hawthorne	Maine
July 5, 1910	H. C. Zaun Mining Company. Officers and articles	H. C. Zaun	Olinghouse	Washington
Aug. 26, 1910	Hale and Norcross Mining Company	Frank Higginson	Virginia City	California
Sept. 31, 1910	Hero Nevada Mines Company. Decree of dissolution			Utah
Sept. 3, 1910	Hotaling Estate Co., Officers. Articles July 6, 1910	W. B. Savers	Dayton	California
Apr. 5, 1909	Humboldt Nevada Mining Co., Limited, The. Officers and articles	Edward Stables	Kennedy	Arizona
Mar. 14, 1910	Hunker Ledre Mining Co., The. Officers. Articles March 5, 1910	John E. Schilling	Goldfield	Arizona
Nov. 3, 1910	Homestead Mining and Milling Company, The. Officers	James G. Glvins	Las Vegas	Arizona
Dec. 27, 1909	Hally Mining Company. Articles			Arizona
July 26, 1910	Ibex Investment Company. Articles	W. G. Wright	Elko	Washington
Mar. 15, 1910	Iowa Chief Mining Company. Notice of withdrawal			Arizona
May 13, 1909	Indiana Nevada Mining Company. Officers and articles	Fred A. Milliken	Pioneer	Arizona
June 2, 1909	Intermountain Coal Company. Officers and articles	Dennis Sullivan	Pioche	Iowa
Sept. 7, 1909	International Protective Association, The. Officers and articles	O. H. Mack	Reno	Wyoming
				Utah
				California

FOREIGN INCORPORATIONS—Continued

When filed	Name of Incorporation	Agent	P. O. address	Where incorporated
Jan. 3, 1910.	Index Coalition Mines Company. Officers and articles	Jos. Gerrans	Lucky Boy	Utah
Feb. 25, 1910.	Interstate Consolidated Mines Company. Officers and articles	M. E. Lind	Goldfield	Arizona
Mar. 11, 1909.	Irrigated Lands Company. Officers	Frank A. Miller	Moapa	Utah
Mar. 19, 1909.	Iron Canyon Gold Mining Company. Officers. Articles Mar. 8, 1909.	F. F. Leach	Wells	Utah
Mar. 12, 1910.	Irrigated Lands Company. Officers.			Utah
Jan. 28, 1910.	Jarbridge Belmont Mining Company. Articles.	W. A. Stevens	Jarbridge	Idaho
Feb. 15, 1910.	Jarbridge Gold Mining Company, Limited. Articles Feb. 7, 1910.	E. B. Fletcher	Tonopah	Idaho
June 30, 1910.	Jim Butler Tonopah Mining Company	Frederick Bradshaw	Goldfield	Delaware
Apr. 28, 1910.	Joshua Man Gold Mining Company, The	I. B. Potter	Wonder	Wyoming
June 6, 1910.	June Wonder Mining Company. Officers	W. W. Ellis	Las Vegas	Colorado
Dec. 22, 1909.	Kaiser Live Stock Company. Articles and officers.	Chas. E. Kalse		South Dakota
Apr. 29, 1910.	Keystone Mining Company. Articles		Battle Mountain	Maine
Mar. 17, 1909.	Klondyke Gold Mining and Milling Co., The. Officers and articles	Geo. W. DeWitt	Carson City	South Dakota
July 9, 1910.	Kinsley Development Company. Officers and articles.	A. C. Pratt	Goldfield	Utah
Apr. 1, 1909.	Knight and Hyde Mining Company. Articles	Geo. L. Meacham	Rawhide	California
Apr. 23, 1909.	Knight Conlon Pulverizing Mill Company. Articles	L. W. Kline	Searchlight	Delaware
Oct. 8, 1909.	Leape Gold and Copper Mining Company. Officers and articles	Wm. B. Spittall		
Oct. 25, 1909.	Lime Point Gold Mining and Milling Company. Officers, Oct. 25, 1909. Articles, Oct. 11, 1909.	John T. Murray	Goldfield	South Dakota
May 26, 1909.	Lucky Boy Leasing and Development Company. Articles, May 26, 1909. Officers, June 8, 1909.	F. A. Earls	Goldfield	Utah
June 21, 1909.	Lucky Nevada Gold Mining Company. Officers	Jas. T. Davis	Carson City	Arizona
Nov. 26, 1910.	Lucky Nevada Gold Mining Company. Resignation of J. T. Davis as agent.			
Apr. 21, 1909.	Maine-Contact Copper Company. Officers and articles	J. V. Marshall	Elko	Arizona
May 10, 1909.	Manganese Bullfrog Gold Mining Company. Articles	C. O. Burkert	Manhattan	South Dakota
Jan. 22, 1909.	Manhattan Peerless Mining Company	John C. Spinney	Reno	Arizona
May 7, 1909.	Manhattan Rainbow Mining Company. Officers			Colorado
July 17, 1909.	Manhattan Placer Mining Company, The. Articles	A. G. Raycraft	Manhattan	Colorado
Sept. 25, 1909.	Manhattan Dexter Mining Company	John H. Tate	Goldfield	Wyoming
Oct. 25, 1909.	Manhattan Calumet Mining Company. Officers and articles	John H. Tate	Goldfield	Arizona
July '9, 1910.	Manhattan Gold Range Mining Company, The. Articles	Regeneration Trust Co.		
Sept. 24, 1909.	Masson Townsite Company. Amendment reducing capital stock.			
Nov. 13, 1909.	Massven Mining and Milling Company. Notice of change of name to Massachusetts Silver Peak Mining Company			
Nov. 13, 1909.	Massachusetts Silver Peak Mining Company (formerly Massven M. & M. Co.) Officers	Jos. M. Jones	Blair	Maine
Feb. 10, 1910.	Mason Valley Mines Company. Officers	C. A. Bovett	Mason	Maine

Aug. 25, 1909	Maverick Mining Company. Officers and articles	Chas. Kirchen	Tonopah	South Dakota
Sept. 0, 1909	Maverick Copper Company. Officers and articles	Chas. Kirchen	Tonopah	South Dakota
Apr. 26, 1909	Mayflower Gold Mining Company. Officers and articles	J. R. Potter	Goldfield	Wyoming
Feb. 26, 1909	Mexican Gold and Silver Mining Company	Whitman Symmes	Virginia City	California
Dec. 27, 1909	Midas Gold Mining Company. Officers	Clay Tallman	Rhyolite	Idaho
Dec. 3, 1909	Minidoka and Southwestern Railroad Co. Officers and articles	Joe Foster Hixon	Reno	Utah
Jan. 30, 1909	Moapa Valley Fruit and Produce Company. Officers and articles	F. A. Miller	Moapa	Utah
May 8, 1909	Moapa Valley Fruit and Produce Company. Officers Feb. 13, 1909	Frank H. Smalley	Moapa	Utah
May 8, 1909	Moapa and Salt Lake Produce Co. Officers and articles Apr. 23, 1909	Frank H. Smalley	Goldfield	Arizona
June 15, 1909	Mohawk-Triangle Mining Company. Officers	Arthur F. Price	Logan	Utah
Mar. 21, 1910	Moapa Investment Company. Officers and articles	Lucian N. Hinkley	Moapa	Utah
Apr. 11, 1910	Moapa and Salt Lake Produce Company. Officers	Wm. P. Sprunt	Moapa	South Dakota
June 8, 1909	Montgomery Shoshone Mines Company. Officers	Lewis A. Parkhurst	Tonopah	South Dakota
May 8, 1910	Montgomery Shoshone Mines Company. Officers	John G. Kirchen	Tonopah	Utah
Sept. 8, 1910	Moss Copper Mining Company. The. Officers. Articles Sept. 21, 1910	James W. Scott	Reno	Utah
Nov. 7, 1910	Montana Tonopah Mining Co. The. Officers. Articles Sept. 21, 1910	W. B. Alexander	Tonopah	South Dakota
Oct. 10, 1910	Montgomery Shoshone Mines Company	John G. Kirchen	Tonopah	Arizona
July 16, 1910	MacNamara Mining Company. Officers	Hurbert Haas	Tonopah	Delaware
Nov. 23, 1910	Marion Mining Company. Articles and officers	Edgar A. Harrison	Searchlight	South Dakota
Dec. 19, 1910	Mayflower Bullfrog Consolidated Mining Company	Thos. K. Code	Pioneer	California
Dec. 18, 1910	Mexican Gold and Silver Mining Company. Officers	Whitman Symmes	Virginia	Utah
Sept. 3, 1910	McGill Mining Company. Officers and articles of incorporation.	State Ag. and Tr. Syndicate	Carson City	Utah
Mar. 5, 1909	National Ore Purchasing and Reduction Co. Officers. Articles of incorporation Mar. 1, 1909	J. W. Helaner		Arizona
Mar. 19, 1909	National Surety Company. Officers and power of attorney	J. Eggers	Rawhide	Arizona
Aug. 17, 1909	Natron Soda Company. Officers and articles	W. J. Neeley	Carson City	California
Oct. 25, 1910	National Mines Company. The. Articles of incorporation	W. W. Wilson	Wadsworth	Wyoming
Jan. 25, 1909	Nevada Gas Company		Tonopah	California
Jan. 30, 1909	Nevada-California Power Company. The. Certificate of ownership and route of electric power and light lines.			
Feb. 13, 1909	Nevada Consolidated Copper Company. Officers	Chas. S. Chandler	Ely	Arizona
Feb. 16, 1909	Nevada Northern Railway Company. Officers	Chas. S. Chandler	Ely	Maine
Mar. 6, 1909	Nevada Consolidated Mining and Milling Company. The. Articles	Wm. L. Cotton	Searchlight	California
Mar. 11, 1909	Nevada Hills Extension Mining Company. Originally Fairview-Buckeye Mining Company.			California
Mar. 11, 1909	Nevada-California Power Company. The. Certificate under Chapter 190, Laws of 1907 and Act of Feb. 9, 1893			
June 9, 1909	Nevada Eagle Gold Mine and Milling Company. Articles March 22, 1909	Geo. O. E. Mortimer	Searchlight	Delaware
Mar. 18, 1909	Nevada-California Power Company. The. Officers	A. F. Dieter	Goldfield	California
Apr. 12, 1909	Nevada Consolidated Copper Company. The. Officers	C. V. Jenkins	Smelter	Maine
June 2, 1909	Nevada Copper Mining, Milling and Power Company. Officers. Articles May 19, 1909	Henry Smith	Contact	Arizona
June 16, 1909	Nevada Smelting and Mines Corporation. Officers	Malcolm L. Macdonald	Tonopah	South Dakota

FOREIGN INCORPORATIONS—Continued

When filed	Name of incorporation	Agent	P. O. address	Where incorporated
Oct. 5, 1910.	Nevada Victor Copper Mining Company, The. Officers. Articles July 19, 1909.	A. B. Kreft	Virginia City	South Dakota
	Nevada Mining Company. Certificate of County Recorder as to compliance with law.	S. S. Arentz	Morning Star	New York
Sept. 11, 1909	Nevada Copper Belt Railroad Company. Officers and articles.	Thos. Kearns	Kearns	Maine
Sept. 17, 1909	Nevada Treasure Mining Company. Articles September 13, 1909. Officers September 23, 1909	John R. Turner	Humboldt House	Washington
Sept. 13, 1909.	Nevada Humboldt Mining Company. Officers	Robt. B. Todd	Luning	Arizona
Sept. 16, 1909	Nevada Mining Company. Officers (two lists)	H. B. Lind	Goldfield	New York
Oct. 22, 1909	Nevada Hills Extension Mining Company. Officers	C. V. Jenkins	McGill	Wyoming
Dec. 1, 1909	Nevada Consolidated Copper Company. Officers	John Bresnahan	Kearns	Maine
Dec. 27, 1909	Nevada Treasure Mining Company	W. E. Griffin	Eureka	Washington
Dec. 28, 1909	Nevada Eureka Mining Company. Officers	A. J. McCormack	Imlay	Maine
Jan. 26, 1910.	Nevada Humboldt Mining Company. Officers.			Arizona
Feb. 3, 1910.	Nevada Marble Company. Articles of incorporation			South Dakota
Feb. 4, 1910.	Nevada Garfield Consolidated Mines Company. Articles	M. A. Champlin	Jarbridge	Arizona
Mar. 14, 1910.	Nevada Cabernet Development Company. Officers and articles	Edgar J. Cooper.	Yerington	Idaho
Mar. 15, 1910.	Nevada Cabernet Copper Mining Company. Officers March 23, 1910	C. V. Jenkins	McGill	Arizona
Mar. 19, 1910.	Nevada Consolidated Copper Company. Officers			Maine
Mar. 23, 1910.	Nevada Calumet Copper Mining Company. Amended articles			Arizona
Mar. 23, 1910.	Nevada Calumet Copper Mining Company. Officers	State Agt. & Trans Synd.	Carson City	Colorado
Mar. 22, 1910.	Nevada-Eldorado Mines Company. Officers	W. H. Scott	Dayton	South Dakota
Apr. 1, 1910.	Nevada Mining, Reduction and Power Company. Officers	E. W. Boyd	Goldfield	Wyoming
Apr. 5, 1910.	Nevada-California Power Company. Officers	Edgar J. Cooper	Yerington	Arizona
Apr. 8, 1910.	Nevada Calumet Copper Mining Company. Officers.	Chas. S. Chandler	Ely	Maine
Apr. 16, 1910.	Nevada Northern Railway Company. Officers			California
Apr. 27, 1910.	Nevada Hills Extension Mining Company. Officers			Maine
May 21, 1910.	Nevada Copper Belt Railroad Co. Change in number of directors			South Dakota
June 6, 1910.	Nevada Smelting and Mines Corporation. Officers	Malcolm M. McDonald	Tonopah	Maine
June 13, 1910.	Nevada Copper Belt Railroad Company. Officers	S. S. Arentz	Morning Star	Utah
June 30, 1910.	Nevada Silver Reed Mining Company. Officers and articles	E. M. Reed	Unionville	Arizona
July 1, 1910.	Nevada-Des Moines Mining Company. Officers and articles	James W. Abbott	Pioche	Maine
July 8, 1910.	Nevada Consolidated Copper Company. Officers	C. V. Jenkins	McGill	South Dakota
July 12, 1910.	Nevada Hills Mining Company. Officers	C. F. Burton	Reno	West Virginia
July 18, 1910.	Nevada Delker Copper Company, The. Officers and articles	J. W. Walker	Cherry Creek	Arizona
Aug. 7, 1910	Nevada Reduction Company. Officers and articles	James V. Priest	Mannhattan	Wyoming
Sept. 8, 1910	Nevada State Journal Publishing Co. Articles of Incorporation			Arizona
Oct. 8, 1910.	New Caracacas Mining Company	Frank Bergman	Goldfield	Arizona
Jan. 18, 1910	New York Searchlight Mines Company. Articles			Arizona
June 9, 1910.				

FOREIGN INCORPORATIONS—Continued

When filed	Name of incorporation	Agent	P. O. address	Where incorporated
Mar. 23, 1909	Rawhide Mining and Reduction Mill Company. Articles	Chas. E. Watson	Rawhide	Wisconsin
May 28, 1909	Rawhide Marigold Mining and Leasing Company, The. Articles			Arizona
Sept. 22, 1910	Rawhide Metals Company. Articles	F. R. McNamee		Arizona
July 25, 1910	Raymond Ely West Mining Company. Officers	L. W. Ferrier	Caliente	Utah
June 18, 1909	Red Wing Mining and Milling Company. Officers		Nelson	Arizona
Dec. 2, 1909	Rebel Creek Consolidated Gold Mining Company. Officers. Articles Nov. 2, 1909	A. M. Gray		
June 29, 1910	Red Mountain Mining Company. Officers. Articles April 15, 1910	A. C. Pratt	Rebel Creek	Idaho
May 3, 1909	Riovirgin Raisin and Fruit Growing Company. Officers	Jos. I. Earl	Carson City	California
Dec. 29, 1909	Rose Gold Mining and Milling Co. Notice of resignation of agent.	National Incorporating Co.	Bunkerville	Utah
July 2, 1910	Rose Gold Mining and Milling Co. Notice of resignation of agent.		Reno	South Dakota
Aug. 3, 1910	Rose Gold Mining and Milling Company	Svend Larson	Rayolite	Utah
July 10, 1909	Salvador Mining Company. Articles July 2, 1909	Wm. Ashburn	Tonopah	Utah
Jan. 11, 1909	San Pedro, Los Angeles and Salt Lake Railroad Company	Walter R. Bracken	Las Vegas	Utah
July 26, 1909	Sandstorm Annex Gold Mining Company. Officers	W. H. Brock	Goldfield	Arizona
Jan. 17, 1910	Santa Barbara-Searchlight Mining Company. Articles	John M. Taylor	Nelson	Arizona
Apr. 12, 1910	Savage Gold and Silver Mining Company	F. O. Broili	Virginia	California
Mar. 10, 1909	Scheunert Bros. Company, The. Officers and articles	G. W. S. Cottrell	Reno	California
Jan. 26, 1909	Searchlight Hibu Mining and Milling Company. Articles	Alva M. Jennings	Searchlight	South Dakota
Jan. 26, 1909	Searchlight Goodenough Mining and Milling Company. Articles	Alva M. Jennings	Searchlight	South Dakota
Jan. 26, 1909	Searchlight Rika Mining and Milling Company. Articles	Alva M. Jennings	Searchlight	South Dakota
Jan. 26, 1909	Searchlight Princess Mining and Milling Company. Articles	Alva M. Jennings	Searchlight	South Dakota
Nov. 15, 1909	Searchlight Consolidated Mine and Milling Company. Officers	Geo. D. E. Mortimer	Nelson	South Dakota
May 13, 1910	Seattle-Nevada Copper Company. Officers June 9, 1910	J. V. Marshall	Contact	Washington
July 23, 1909	Seven Troughs Monarch Mines Company. Officers and articles	John Trenchard	Mazuma	Utah
June 13, 1910	Seven Troughs Golden Treasure Mining Company. Gunnell's notice of resignation			
July 18, 1910	Silverfields Mining Company, Limited, formerly Golconda Consolidated Company, Limited	Lewis A. Parkhurst	Tonopah	England
June 22, 1909	Shoshone Polaris Mining Company. Officers	John G. Kirchen	Tonopah	South Dakota
May 9, 1910	Shoshone Polaris Mining Company. Officers October 10, 1909	O. H. Mack	Reno	South Dakota
Apr. 6, 1909	Sierra Nevada Mining Company	Thos. F. McCormick	Virginia	California
Feb. 19, 1909	Silver Peak Reduction and Mines Corporation. Officers July 15, 1909	Jas. H. Monteath	Tonopah	South Dakota
July 26, 1909	Silver Peak Reduction and Mines Corporation. Officers	Jas. H. Monteath	Tonopah	South Dakota
Oct. 26, 1909	Singer Sewing Machine Company. Officers November 11, 1909	H. W. Huskey	Reno	New Jersey
Nov. 10, 1909	Silver Peak Reduction and Mines Corporation. Officers	Jas. H. Monteath	Tonopah	South Dakota
Dec. 13, 1909	Stegel Consolidated Mining Company. Officers	Harold L. Stegel	Wells	Wyoming

REPORT — 1909-1910 — SECRETARY OF STATE

SILVER CITY		California		Utah		California	
June 9, 1910	Silver Peak Mining Company, Officers	W. T. McNulty	State Agt. & Transfer Syn.	Carson	Goldfield	California	California
Aug. 9, 1910	Signal Nevada Wood and Lumber Company	P. W. Minton	Whitman Symmes	Hawthorne	East Ely	Maine	Maine
Aug. 10, 1910	Silver Peak Mining Company, Officers	H. W. Huskey	Jas. H. Montearth	Reno	McGill	Maine	Maine
Aug. 10, 1910	Sierra Nevada Machine Company, Officers	Chas. S. Chandler	C. V. Jenkins	Elly	Stonewall Dist.	Utah	Utah
Aug. 10, 1910	Sierra Nevada Mines Company, Officers	C. V. Jenkins	J. F. Booth	Searchlight	Reno	Massachusetts	Massachusetts
Sept. 13, 1910	Singer Nevada and Mining Company, Officers	A. E. Osgood	Arthur Smith	Goldfield	McGill	Maine	Maine
Nov. 15, 1909	Southwestern Smelting and Mining Company of Searchlight, Nevada	C. V. Jenkins	C. W. L. Stevens	Goldfield	Reno	Utah	Utah
July 1, 1909	Stonewall Valley Smelting and Mining Company, The, Officers, Articles Jan-	Adam J. Brown	State Agt. & Transfer Syn.	Carson	McGill	Arizona	Arizona
Mar. 1, 1909	Square Deal Mining and Milling Company, The, Officers, Articles Jan-	State Agt. & Transfer Syn.	State Agt. & Transfer Syn.	Carson	Goldfield	West Virginia	West Virginia
Jan. 21, 1910	Stonewall Mountain Mining Company, Officers	State Agt. & Transfer Syn.	John G. Kirchen	Carson	Carson	Arizona	Arizona
Jan. 22, 1910	Stonewall Hotel Company	Frederick Bradshaw	Frederick Bradshaw	Tonopah	Tonopah	Arizona	Arizona
Jan. 24, 1910	Stonewall Valley Smelting and Mining Company	Frederick Bradshaw	Wm. C. Hunter	Tonopah	Tonopah	New Jersey	New Jersey
Mar. 12, 1910	Stonewall King Mining Company, Officers and articles	Frederick Bradshaw	Geo. A. Campbell	Tonopah	Tonopah	Utah	Utah
May 4, 1910	Stone and Webster Engineering Corporation, Officers and articles	Geo. A. Campbell	Jas. H. Montearth	Reno	Reno	Delaware	Delaware
May 28, 1910	Stonewall Valley Smelting and Mining Company, Officers	Jas. H. Montearth	Thos. McCormick	Tonopah	Tonopah	California	California
June 2, 1910	Stonewall Valley Smelting and Mining Company, Officers	Thos. McCormick	Whitman Symmes	Tonopah	Tonopah	South Dakota	South Dakota
Jan. 15, 1909	Stonewall Valley Smelting and Mining Company, Officers	Robert M. Price	H. L. Lundberg	Tonopah	Tonopah	Delaware	Delaware
Feb. 2, 1909	Stonewall Valley Smelting and Mining Company, Officers	Bert Smith		Winnemucca	Winnemucca	California	California
Dec. 8, 1910	Stonewall Valley Smelting and Mining Company, Officers			Reno	Reno	Utah	Utah
Jan. 28, 1910	Toledo-Belleue Mining and Milling Company, Officers			Arizona	Arizona	Arizona	Arizona
June 22, 1909	Tonopah Extension Mining Company, Officers			Arizona	Arizona	Arizona	Arizona
Feb. 21, 1910	Tonopah Belmont Development Company, Officers			Arizona	Arizona	Arizona	Arizona
June 28, 1910	Tonopah Utica Mining Company, Officers and articles			Arizona	Arizona	Arizona	Arizona
June 30, 1910	Tonopah Belmont Development Company, Officers			Arizona	Arizona	Arizona	Arizona
Aug. 11, 1910	Tonopah Golden Crown Mining Company, Officers			Arizona	Arizona	Arizona	Arizona
Oct. 3, 1910	Tonopah Aspen Mining Company			Arizona	Arizona	Arizona	Arizona
Aug. 25, 1910	Truckee River General Electric Company, Officers			Arizona	Arizona	Arizona	Arizona
July 25, 1910	Tybo Consolidated Mining Company, Officers			Arizona	Arizona	Arizona	Arizona
May 27, 1909	United Greenwater Copper Company, Officers			Arizona	Arizona	Arizona	Arizona
Oct. 8, 1910	United States Tungsten Corporation, Articles			Arizona	Arizona	Arizona	Arizona
Feb. 19, 1909	Union Consolidated Mining Company			Arizona	Arizona	Arizona	Arizona
Sept. 13, 1910	Union Consolidated Mining Company			Arizona	Arizona	Arizona	Arizona
June 2, 1910	Utah Construction Company, The			Arizona	Arizona	Arizona	Arizona
Sept. 23, 1909	Utah-Nevada and Idaho Telephone Company, Officers and articles			Arizona	Arizona	Arizona	Arizona
June 16, 1910	Utah-Nevada and Idaho Telephone Company, Certificate of route			Arizona	Arizona	Arizona	Arizona
Jan. 28, 1909	Vernon Mining Company, Officers			Arizona	Arizona	Arizona	Arizona
May 25, 1909	Vernon Mining Company, Officers			Arizona	Arizona	Arizona	Arizona
Jan. 25, 1910	Vernon Mining Company, Officers			Arizona	Arizona	Arizona	Arizona

FOREIGN INCORPORATIONS—Continued

When filed	Name of Incorporation	Agent	P. O. address	Where incorporated
Apr. 10, 1909	Western Gypsum Company	H. G. Gould	Reno	California
Jan. 13, 1909	Western Pacific Railway Company. Officers			California
Oct. 18, 1909	West Virginia Promotion Company. Officers. Articles Mar. 24, 1909	W. D. Hatton	Goldfield	West Virginia
Mar. 24, 1909	Western Mines Company	Jas. T. Davis	Carson	California
July 2, 1909	Western Townsite Company. Officers June 2, 1909	Moses Jones	Elko	Utah
Nov. 29, 1909	West Consolidated Virginia and California Gold and Silver Mining and Milling Company. Officers			
Dec. 15, 1909	Western States Structural Material Company. Officers	Frank Higginson	Virginia	California
Feb. 28, 1910	West Virginia National Mining Company. Articles and officers	W. H. Murray	Carson	South Dakota
Mar. 22, 1910	Western Pacific Railway Company	J. L. Werkman	Winnemucca	California
May 4, 1910	West End Consolidated Mining Company	P. B. Ellis	Carson	California
Mar. 14, 1910	Wheeling Goldfield Mining Company. Officers	L. H. Brady	Tonopah	Arizona
Oct. 14, 1910	Wheeling Goldfield Mining Company. Officers	W. D. Hatton	Goldfield	Arizona
July 22, 1910	White Pine Lead Company. Articles	W. D. Hatton	Goldfield	Arizona
July 17, 1909	William Wolf & Co. Officers and articles	Jas. M. Lockhart	Ely	Utah
Dec. 6, 1909	Willow Springs Gold Mining Company. Officers	F. L. Berry	Tonopah	California
May 31, 1909	Yerington Gold Mining Company. Officers	E. J. Jamison	Goldfield	Arizona
Dec. 19, 1909	Yolo-Churchill Mining Company. Articles	Geo. R. Pringle	Yerington	Utah
June 2, 1910	Zanzibar Mining Company. Officers	Wm. S. Wall	Fallon	South Dakota
June 2, 1910	Zanzibar Mining Company. Certificate of County Recorder	Milton M. Detch	Goldfield	South Dakota

DOMESTIC CORPORATIONS

When filed	Name of incorporation	Place of business	Capital stock	Amount to certificate holders	Existence
Jan. 14, 1909	American Mining and Oil Company	Reno	\$100,000	\$1,000	Unlimited
Jan. 27, 1909	Atlantic Gulf and Pacific Company	Reno	100,000	1,000	Unlimited
Feb. 11, 1909	Alselma Mining and Leasing Company	Millers	500,000	500,000	Unlimited
Feb. 17, 1909	American Machinery and Construction Company	Reno	100,000	1,000	Perpetual
Feb. 18, 1909	Aurora Bullfrog Mining Company	Beatty	30,000	1,502	Perpetual
Mar. 4, 1909	American Fruit Company. Amended Articles changing number of shares				
Mar. 6, 1909	Arkansas City Portland Cement Company				
Mar. 3, 1909	Athens Mercantile Company	Reno	1,750,000	2,500	Perpetual
Mar. 9, 1909	Allen Soap Company, The	Ely	25,000	25,000	50 years
Mar. 22, 1909	Alaska Mining Company	Carson	100,000	70,000	Unlimited
Mar. 25, 1909	American Contact Copper Company, Incorporated	Carson	250,000	1,500	50 years
Apr. 21, 1909	Alaska Gold King Quartz Mining Company, The	Contact	10,000	7,000	100 years
May 5, 1909	Astec Mining Company, Incorporated, The	Carson	500,000	250,000	50 years
May 13, 1909	Austin Central Mining Company	Nelson	200,000	1,000	Unlimited
May 20, 1909	Amigo Mining and Leasing Company	Austin	1,000,000	1,000,000	25 years
May 25, 1909	American Teletype Company	Pioneer	1,000,000	1,000	20 years
June 3, 1909	American Oriental Trading Company	Reno	300,000	1,000	50 years
June 12, 1909	Arcola Oil Company, The	Carson	50,000	1,000	Perpetual
July 15, 1909	Alliance Oil Company	Goldfield	1,000,000	1,000	50 years
July 19, 1909	American Motor Company of Texas	Reno	3,000,000	1,000	Unlimited
Aug. 6, 1909	Anglo-Pioneer Leasing Company	Carson	50,000	50,000	Perpetual
Aug. 11, 1909	Apex Mutual Gold Mining and Milling Company	Pioneer	500,000	1,050	Perpetual
Sept. 3, 1909	Ajax-Nevada Gold Mining Company	Beatty	60,000	60,000	20 years
Sept. 20, 1909	Amargosa Mining and Leasing Company	Carson	1,000,000	1,000	Unlimited
Sept. 23, 1909	American Antimony Mines Company	Beatty	500,000	3,000	Perpetual
Nov. 8, 1909	American Flag Mining Company	Winemucca	100,000	1,000	100 years
Nov. 29, 1909	Andrew Todd Company	Elko	1,000,000	100,000	Unlimited
Dec. 4, 1909	Alaska Midland Railway Company. Amended increasing directors	Carson	20,000	1,000	50 years
Jan. 14, 1910	Abington Mining Company, The				
Jan. 18, 1910	Aldus Press Company	Searchlight	100,000	1,000	50 years
Jan. 29, 1910	Alabama Amalgamated Mines Company	Reno	50,000	1,000	Perpetual
Feb. 18, 1910	American Eagle Nevada Mining Company, The	Rawhide	1,500,000	1,500,000	Perpetual
Feb. 23, 1910	Armstrong Manufacturing Company	Goldfield	1,500,000	1,500	Unlimited
Mar. 19, 1910	American Sunset Oil Company	Reno	25,000	1,000	Perpetual
Apr. 7, 1910	Alunite-Shoshone Mining Company, The	Reno	300,000	1,000	Perpetual
Apr. 15, 1910	Antioch Petroleum Company	Searchlight	1,000,000	1,000	50 years
May 9, 1910	Abundancia Mines Company	Reno	1,000,000	1,000	Perpetual
May 9, 1910	Atlantic Midway Oil Co. Name changed from Manhattan Midway Oil Co.	Reno	25,000	25,000	Perpetual

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
May 21, 1910.	American Machinery and Export Company	Ely	\$50,000	\$3,000	Perpetual
May 28, 1910.	American Mica and Phosphate Company	Carson	500,000	140,000	50 years
June 8, 1910.	Associated Land and Reclamation Company	Reno	200,000	5,000	50 years
June 17, 1910.	Antelope Mining Company	Contact	200,000	200,000	Unlimited
June 27, 1910.	Arizona Securities Company	Reno	50,000	1,000	Unlimited
July 25, 1910.	Atlanta Kern Oil Company	Carson	1,000,000	1,000	Unlimited
July 28, 1910.	Amarosa Land and Irrigation Company	Goldfield	1,000,000	10,000	Unlimited
Aug. 31, 1910.	A. W. Hesson Company	Elko	100,000	74,400	Unlimited
Aug. 25, 1910.	A. D. Bishop Farm Company of Nevada, The	Las Vegas	60,000	30,000	Perpetual
Sept. 14, 1910.	Angelus Mining and Leasing Co. Certificate of Increase of capital stock.				
Sept. 23, 1910.	Albas Company. Name changed from Central Securities Company				
Oct. 7, 1910.	Amedee Land and Water Corporation.	Reno	500,000	50,000	Perpetual
Oct. 20, 1910.	Apex Mining and Milling Company of Contact	Contact	250,000	12,600	50 years
Oct. 21, 1910.	Atlantic-Pacific Mutual Mining Company	Reno	120,000	6,120	Unlimited
Nov. 21, 1910.	Alaska Wireless Telegraph Company	Carson	100,000	4,700	Unlimited
Jan. 18, 1909.	Big Casino Company, Incorporated	Tonopah	50,000	50,000	Unlimited
Jan. 21, 1909.	Block One Sandstorm Leasing Company	Goldfield	100,000	1,200	50 years
Feb. 1, 1909.	Bullfrog Pioneer Northern Mines Company	Pioneer	1,000,000	1,000	20 years
Feb. 4, 1909.	Bowen Ely Gold Mines Company	Ely	1,000,000	700,000	Unlimited
Feb. 11, 1909.	Bethania Mines, Incorporated	Rawhide	1,500,000	1,500,000	Unlimited
Feb. 18, 1909.	Butchers Gold Reef Mining Company	Gold Reef	1,000,000	1,000	Unlimited
Feb. 27, 1909.	Bayles Brokerage Company, The	Rawhide	10,000	10,000	Perpetual
Mar. 3, 1909.	Bunker Hill-Vulcan Mining and Milling Company	Ely	250,000	250,000	Perpetual
Mar. 5, 1909.	Buckeye Mining Company of Manhattan, Nevada, The	Manhattan	500,000	1,000	50 years
Mar. 19, 1909.	Bull Pup Leasing Company. Amendment changing name to Mother Lode Mines Company of Rawhide				
Mar. 27, 1909.	Bargo Mining and Milling Company	Reno	1,000,000	1,000	Unlimited
Mar. 31, 1909.	Black Hole Extension Mining and Leasing Company	Chafey	300,000	1,000	Unlimited
Apr. 7, 1909.	Beach-Yerington Copper Company	Tonopah	3,000,000	3,000,000	Unlimited
Apr. 15, 1909.	Baltimore Gold Mining and Milling Company	Yerlington	1,000,000	1,000,000	Unlimited
Apr. 26, 1909.	Buckeye Belmont Mines Company, Incorporated	Tonopah	2,000,000	5,000	50 years
Apr. 27, 1909.	Boyard Swastika Mining Company	Carson	1,000,000	1,000	Unlimited
Apr. 27, 1909.	Bank of Cordova	Carson	50,000	25,000	Unlimited
May 12, 1909.	Big Five Mining Company	Goldfield	3,000	3,000	Perpetual
May 15, 1909.	Buckeye Placer Mining Company, The	Goldfield	200,000	100,000	99 years
May 31, 1909.	Bank of Austin	Carson	100,000	100,000	50 years
June 1, 1909.	Bank of Mesquite. Amendment decreasing capital stock				

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DOMESTIC INCORPORATIONS—Continued

When filed	Name of Incorporation	Place of business	Capital stock	Amount to commence business	Existence
May 21, 1910.	American Machinery and Export Company	Ely	\$50,000	\$3,000	Perpetual
May 28, 1910.	American Mica and Phosphate Company	Carson	500,000	140,000	50 years
June 8, 1910.	Associated Land and Reclamation Company	Reno	200,000	5,000	50 years
June 17, 1910.	Antelope Mining Company	Contact	200,000	200,000	Unlimited
June 27, 1910.	Arizona Securities Company	Reno	50,000	1,000	Unlimited
July 25, 1910.	Atlanta Kern Oil Company	Carson	1,000,000	1,000	Unlimited
July 28, 1910.	Amargosa Land and Irrigation Company	Goldfield	1,000,000	10,000	Unlimited
Aug. 31, 1910.	A. W. Hesson Company	Elko	100,000	74,400	Unlimited
Aug. 25, 1910.	A. D. Bishop Farm Company of Nevada, The	Las Vegas.	60,000	30,000	Perpetual
Sept. 14, 1910	Angelus Mining and Leasing Co. Certificate of Increase of capital stock.				
Sept. 23, 1910	Albas Company. Name changed from Central Securities Company				
Oct. 7, 1910.	Amedee Land and Water Corporation.	Reno	500,000	50,000	Perpetual
Oct. 20, 1910.	Apex Mining and Milling Company of Contact	Contact	250,000	12,600	50 years
Oct. 21, 1910.	Atlantic-Pacific Mutual Mining Company	Reno	120,000	6,120	Unlimited
Nov. 21, 1910.	Alaska Wireless Telegraph Company	Carson	100,000	4,700	Unlimited
Jan. 18, 1909.	Big Casino Company, Incorporated	Tonopah	50,000	50,000	Unlimited
Jan. 21, 1909.	Block One Sandstorm Leasing Company	Goldfield	100,000	1,200	50 years
Feb. 1, 1909.	Bullfrog Pioneer Northern Mines Company	Pioneer	1,000,000	1,000	20 years
Feb. 4, 1909.	Bowen Ely Gold Mines Company	Ely	1,000,000	700,000	Unlimited
Feb. 11, 1909.	Bethania Mines, Incorporated	Rawhide	1,500,000	1,500,000	Unlimited
Feb. 18, 1909.	Butchers Gold Reef Mining Company	Gold Reef	1,000,000	1,000	Unlimited
Feb. 27, 1909.	Bayles Brokerage Company, The	Rawhide	10,000	10,000	Perpetual
Mar. 3, 1909.	Bunker Hill-Vulcan Mining and Milling Company	Ely	250,000	250,000	Perpetual
Mar. 5, 1909.	Buckeye Mining Company of Manhattan, Nevada, The	Manhattan	500,000	1,000	50 years
Mar. 19, 1909.	Bull Pup Leasing Company. Amendment changing name to Mother Lode Mines Company of Rawhide				
Mar. 27, 1909.	Bargo Mining and Milling Company	Reno	1,000,000	1,000	Unlimited
Mar. 31, 1909.	Black Hole Extension Mining and Leasing Company	Chafey	300,000	1,000	Unlimited
Apr. 7, 1909.	Beach-Yerington Copper Company	Tonopah	3,000,000	3,000,000	Unlimited
Apr. 15, 1909.	Baltimore Gold Mining and Milling Company	Yerington	1,000,000	1,000,000	Unlimited
Apr. 26, 1909.	Buckeye Belmont Mines Company, Incorporated	Tonopah	2,000,000	5,000	50 years
Apr. 27, 1909.	Bovard Swastika Mining Company	Carson	1,000,000	1,000	Unlimited
Apr. 27, 1909.	Bank of Cordova	Carson	50,000	25,000	Unlimited
May 12, 1909.	Big Five Mining Company	Goldfield	3,000	3,000	Perpetual
May 15, 1909.	Buckeye Placer Mining Company, The	Goldfield	200,000	100,000	50 years
May 31, 1909.	Bank of Austin	Carson	100,000	100,000	50 years
June 4, 1909.	Bank of Mazama. Amendment decreasing capital stock				

Date	Company	Capital	Stock	Term
July 3, 1909	Black Butte Gold Mining Company	1,000,000	1,000	50 years
July 4, 1909	Broadway Mining Company, The	100,000	100,000	Unlimited
July 26, 1909	Bonnie Claire Mining and Development Company	250,000	250,000	50 years
Aug. 12, 1909	Berry Mining Company	1,000,000	1,000	50 years
Sept. 1, 1909	Ben Kara Copper and Gold Mining and Smelting Company	1,000,000	1,000	Perpetual
Oct. 4, 1909	Bannock Mining and Leasing Company	500,000	1,000	Perpetual
Oct. 6, 1909	Bannock Telephone and Telegraph Company	20,000	1,000	Perpetual
Oct. 8, 1909	Hogart-Barry Mining Company	500,000	1,000	Perpetual
Oct. 22, 1909	Black Vault Mining Company	1,000,000	1,000	Perpetual
Oct. 22, 1909	Bannock Gold Mining and Milling Company	20,000	2,500	Perpetual
Nov. 18, 1909	Bannock Light and Water Company	20,000	2,500	Perpetual
Dec. 1, 1909	Bannock Chief, Incorporated, The	1,000,000	1,000	Perpetual
Dec. 9, 1909	Booth Leasing Company, The	100,000	1,000	Perpetual
Dec. 9, 1909	Barker Windmill Company, The	200,000	1,000	50 years
Dec. 14, 1909	Black Diamond Copper Mining Company, Amended articles correcting error in articles			
Dec. 27, 1909	Bennetts, Incorporated. Amendment changing place of business			
Dec. 31, 1909	Big Meadow Investment Company	100,000	100,000	Perpetual
Feb. 15, 1910	Booth-Oro Mining and Leasing Company	1,000,000	1,000	Unlimited
Feb. 17, 1910	Baber Mercantile Company, The	30,000	30,000	Unlimited
Feb. 23, 1910	Bonnie Claire and Gold Mountain Railroad Company	150,000	10,000	50 years
Mar. 2, 1910	Brunn, Kinney & Company	20,000	6,000	Unlimited
Mar. 12, 1910	Bonnie Briar Gold Mining and Development Company. Amended articles changing name to McCullochs Bonnie Briar Gold Mining and Development Company			
Mar. 22, 1910	Berg Cooperative Mining Company	100,000	100,000	25 years
Mar. 28, 1910	Buckhorn Town and Mining Company	100,000	1,000	30 years
Mar. 30, 1910	Barnodon Oil Company	1,000,000	1,000	Unlimited
Mar. 31, 1910	Berney Construction Company, The	100,000	1,000	Perpetual
Apr. 27, 1910	Burley and Woodward, Incorporated	25,000	25,000	Perpetual
May 12, 1910	Big Six Mines Company	1,000,000	1,000	Unlimited
June 15, 1910	Beatson Copper Company	3,000,000	1,000	Unlimited
July 2, 1910	Buffalo Nevada Land Company	100,000	1,000	Perpetual
July 21, 1910	Buffalo Mountain Mining Company	400,000	1,000	Unlimited
July 30, 1910	Balboa Oil Company	25,000	1,000	Unlimited
Aug. 6, 1910	Brodigan Mining Company. Consent to dissolution			
Aug. 13, 1910	Big Elk Mining and Development Company	1,000,000	600,000	Perpetual
Aug. 13, 1910	Bluff City Mining Company	100,000	100,000	Perpetual
Sept. 8, 1910	Baltimore Gold Mining and Milling Company. Change of place of business.			
Nov. 1, 1910	Baltimore Gold Mining and Milling Company. Amendment making 250,000 shares preferred stock			
Nov. 7, 1910	Bingham Livery and Transfer Company	25,000	25,000	Unlimited
Dec. 5, 1910	Burge Lease Company	600,000	1,000	Unlimited
Dec. 16, 1910	Big Pine Mining Company	1,000,000	1,000	Unlimited
Dec. 21, 1910	Buckeye Mining Company, The	1,000,000	1,000	20 years

DOMESTIC INCORPORATIONS—(Continued)

When filed	Name of Incorporation	Place of business	Capital stock	Amount to commence business	Existence
Dec. 23, 1910.	Buckhorn Gold Mining Company	Buckhorn	\$1,000,000	\$1,000,000	Unlimited
Dec. 23, 1910.	Blue Light Company, The	Carson	1,000,000	1,000	100 years
Jan. 2, 1909.	Columbia Mines Company	Gold Circle	1,000,000	1,000,000	Unlimited
Jan. 18, 1909.	Costilla Estates Development Company, The. Amendment				
Jan. 30, 1909.	Combination Consolidated Mining Company	Searchlight	1,000,000	1,000	50 years
Feb. 8, 1909.	Cinnabar Mining Company	Tonopah	200,000	200,000	Unlimited
Feb. 8, 1909.	Crystal Mining and Milling Company. Notice of change of place of business.				
Feb. 11, 1909.	California Coalings Oil Company	Reno	3,000,000	1,000	Unlimited
Feb. 24, 1909.	Contact Power Smelting and Refining Company, The	Contact	3,000,000	1,000	Unlimited
Mar. 8, 1909.	Collins Oil and Mining Company	Carson	1,000,000	1,000	Unlimited
Mar. 18, 1909.	Collings Milling and Leasing Company, The	Virginia	100,000	1,000	50 years
Mar. 18, 1909.	Climax Gold and Silver Mining Company.	Lovelock	1,000,000	1,000	25 years
Mar. 23, 1909.	Chornot Mining and Leasing Company, The.	Eureka	100,000	1,000	Perpetual
Mar. 27, 1909.	Codd Mines Company	Goldfield	3,000,000	1,000	Unlimited
Mar. 31, 1909.	Chafey Mines Company	Chafey	1,000,000	1,000	Unlimited
Apr. 1, 1909.	Canton Club	Carson			25 years
Apr. 2, 1909.	Collins Mining Company	Carson	1,000,000	1,000	50 years
Apr. 3, 1909.	Crown Exploration Company, The	Hawthorne	2,000	2,000	Perpetual
Apr. 3, 1909.	Campion Commercial Co. Amendment, formerly Graham Mercantile Co.	Fairview			
Apr. 12, 1909.	Consolidated Leasing Company. Certificate of consolidation with Eureka Leasing Company				
Apr. 21, 1909.	Central Nevada Mining and Milling Company	Reno	1,000,000	35,000	50 years
Apr. 23, 1909.	Chafey Consolidated Leasing Company	Chafey	300,000	300,000	50 years
Apr. 27, 1909.	Copper Kettle Mining and Leasing Company	Reno	1,000,000	3,000	Perpetual
May 1, 1909.	Campbell Process Milling Company	Goldfield	300,000	8,000	Perpetual
May 4, 1909.	Creston Mining Company	Rawhide	1,000,000	1,000,000	Unlimited
May 8, 1909.	Capital City Brewing Company, Ltd. Amendment increasing capital stock.				
May 10, 1909.	Calvada Company	Fallon	100,000	1,500	Perpetual
May 13, 1909.	Consumers Brewing Association, Incorporated	Goldfield	150,000	1,500	Perpetual
May 18, 1909.	Columbus-Pioche Mining Company	Pioche	1,000,000	1,000,000	Unlimited
May 21, 1909.	Cedar Creek Mining Company	Reno	1,000,000	1,000	Unlimited
June 2, 1909.	Centennial Consolidated Mines Company	Goldfield	1,000,000	2,300	Unlimited
June 1, 1909.	Chicago-Cleveland Mining Company	Carson	500,000	1,000	Unlimited
June 2, 1909.	C. E. Mayer Realty Company	Elko	75,000	75,000	Unlimited
June 3, 1909.	Chiquita Placer Mining Company	Goldfield	5,000	1,500	Unlimited
June 8, 1909.	Chickasaw Gold Mining Company	Carson	1,000,000	1,002	Unlimited
June 11, 1909.	Coast Cressoting Company	Carson	200,000	1,000	Perpetual
June 25, 1909.	Commercial Soap Company	Reno	50,000	2,000	Perpetual

DOMESTIC INCORPORATIONS—Continued

When filed	Name of Incorporation	Place of business	Capital stock	Amount to commence business	Existence
May 28, 1910.	Campbell & Watton Land and Stock Company	Reno	\$325,000	\$1,000	Perpetual
June 27, 1910.	Campbell & Watton, Incorporated. Consent to dissolution				
June 27, 1910.	Consolidated Land Company	Halleck	5,000	2,510	Perpetual
July 27, 1910.	Custer Consolidated Mining Company	Elko	1,000,000	1,000	Unlimited
July 5, 1910.	Calavada Company. Notice of change of principal place of business				
July 18, 1910.	Charleston Hill National Mining Syndicate. Change of principal place of business				
July 25, 1910.	Cottage Restaurant Company, Incorporated	Reno	10,000	10,000	Perpetual
July 8, 1910.	Community Mining Company. Change of place of business.				
Aug. 18, 1910.	Cooperative Leasing Company, Incorporated, The	Reno	150,000	150,000	Perpetual
Aug. 26, 1910.	Coast Development and Investment Company	Carson	10,000	1,000	Perpetual
Sept. 23, 1910.	Central Securities Company. Amendment changing name to Albas Company.	Carson			
Sept. 30, 1910.	Carey Act Reclamation Association	Carson	200,000	1,000	Perpetual
Oct. 6, 1910.	California-Coalinga Oil Company. Amended articles				
Oct. 7, 1910.	Comstock Golden Gate Mining Company, The. Amended articles.				
Nov. 3, 1910.	Chicago-Alaska Development Company	Carson	100,000	1,000	Perpetual
Nov. 11, 1910.	Comstock Nevada Mining Company	Goldfield	1,000,000	1,000,000	Perpetual
Jan. 11, 1909.	Desert Oil Company	Goldfield	200,000	3,000	Perpetual
Jan. 25, 1909.	Desert Securities Company, Incorporated	Tonopah	500,000	1,050	50 years
Jan. 28, 1909.	Delphos Mineral Water Company	Carson	1,000,000	1,000	100 years
Feb. 1, 1909.	Drift Gold Mining Company	Carson	250,000	1,000	Perpetual
Mar. 6, 1909.	Donnels & Steinmetz, Incorporated	Reno	100,000	100,000	Perpetual
Mar. 15, 1909.	Davenport Independent Mining Company	Douglas Camp	800,000	800,000	Perpetual
Mar. 15, 1909.	Dart Mercantile Company, The	Rawhide	15,000	5,000	Perpetual
May 24, 1909.	Douglas County Farmers Bank	Gardnerville	25,000	25,000	50 years
May 24, 1909.	Dolly Varden Mining Company	East Ely	1,000,000	1,000	Unlimited
May 24, 1909.	Davis Realty and Abstract Company	Ely	50,000	50,000	Perpetual
June 18, 1909.	Desert Securities Co. Amendment making 125,000 shares preferred stock.				
June 18, 1909.	Democratic Press Company, The				
Dec. 6, 1909.	Dunleith Mining and Milling Company	Reno	300,000	1,000	50 years
Feb. 18, 1910.	Dunleith Mining and Milling Company. Amended articles changing name to Diagonal Leasing, Milling and Exploration Company.	Callente	1,000,000	520,000	25 years
Feb. 25, 1910.	Diagonal Leasing, Milling and Exploration Company.				
Mar. 18, 1910.	Douglass Island Incorporated	Fallon	300,000	1,000	Perpetual
Mar. 21, 1910.	Duck Creek-Ely Mining Company	McGill	1,000,000	1,000	Perpetual
Apr. 12, 1910.	Deerhead Oil and Development Company	Winnemucca	1,000,000	1,000,000	Unlimited
Apr. 20, 1910.	Dorp Mines Corporation of Nevada	Goldfield	500,000	500,000	Unlimited
Apr. 22, 1910.	Diamond Peak Gold and Copper Mining Company	Elko	1,000,000	2,000	Unlimited
Apr. 25, 1910.	Diamondfield Black Butte Reorganized Mining Company	Goldfield	2,000,000	1,000	Unlimited

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Apr. 13, 1910.	East Fork Mining and Development Company	Jarbridge	\$500,000	\$1,001	Unlimited
May 25, 1910.	Ely Cave Valley Oil and Gas Company, The	Ely	1,000,000	3,001	100 years
June 17, 1910.	Eagle Valley Packing Company	Carson	250,000	250,000	50 years
Oct. 14, 1910.	Eureka Windfall Mining Co. Notice of change of principal place of business.	Paradise	30,000	30,000	Perpetual
Oct. 29, 1910.	Ed. Stock Land and Cattle Company	Johnnie	500,000	1,000	Perpetual
Nov. 3, 1910.	Eureka Johnnie Gold Mining Company	Eureka	150,000	36,300	Perpetual
Nov. 12, 1910.	Eureka Land and Stock Company				
Nov. 14, 1910.	Elite Liquor Company. Certificate of dissolution				
Nov. 14, 1910.	First Exchange Bank, Incorporated, of Rawhide, Nevada.	Rawhide	10,000	10,000	20 years
Jan. 13, 1909	F. C. D. Mining Company	Carson	75,000	1,000	Unlimited
Jan. 21, 1909	Fidelity Trust Company	Goldfield	10,000	10,000	
Jan. 30, 1909.	First Church of Christ, Scientist, Incorporated. Amendment changing number of directors from 7 to 5.				
Feb. 8, 1909.	First Church of Christ, Scientist, of Goldfield, Nevada.	Goldfield			Perpetual
Feb. 13, 1909	Frank Golden and Sons, Incorporated	Reno	100,000	100,000	Unlimited
Feb. 20, 1909.	Fairbanks Stock Exchange	Carson	100,000	1,000	50 years
Mar. 22, 1909.	First Chance Development Company	Carson	250,000	13,001	50 years
Mar. 29, 1909	First Baptist Church of Goldfield, Nevada, Incorporated	Goldfield			50 years
Mar. 29, 1909	Fitzgerald Pioneer Leasing Company	Pioneer	1,000,000	1,000	20 years
Apr. 3, 1909	E. G. M. Mining Company	Reno	100,000	2,001	Perpetual
Apr. 11, 1909	Feather River Power and Development Company	Carson	500,000	1,000	Perpetual
May 29, 1909	Farmer's Bank of Carson Valley, Incorporated	Minden	25,000	25,000	Unlimited
May 31, 1909	Freiman Clothing and Shoe Company	Rawhide	10,000	7,000	Unlimited
June 5, 1909.	Fairview Mizpah Mining Company. Certificate of change of principal place of business.				
June 26, 1909.	Fidelity Placer Mining Company, The	Goldfield	1,000,000	3,000	50 years
July 6, 1909.	First Presbyterian Church of East Ely, Nevada, The	East Ely			Perpetual
July 12, 1909.	Forest Syndicate, The	Reno	350,000	200,000	50 years
July 27, 1909	Fuller Submarine Torpedo Boat Company	Carson	1,000,000	1,000	Unlimited
July 30, 1909.	First National Copper Company. Amendment increasing capital stock.				
Aug. 6, 1909.	Fravel Mining and Milling Company, The	Reno	1,000,000	1,000	Perpetual
Nov. 3, 1909.	Four Leaf Mining Company, The	Manhattan	100,000	1,000	50 years
Nov. 8, 1909.	Francisco Lease, Incorporated	Manhattan	10,000	10,000	50 years
Nov. 29, 1909	First Presbyterian Church Corporation of Manhattan	Manhattan			50 years
Dec. 6, 1909	Fairbanks Telephone Company. Amendment increasing capital.				
Dec. 6, 1909	First Methodist Episcopal Church Society	Carson			Perpetual
Dec. 7, 1909	Forrest Mining Company. Amendment increasing capital stock.				
Dec. 8, 1909.	First National Mining Company	Winnemucca	1,000,000	1,000	Unlimited

Dec. 30, 1909	Paywood National Mining Company	Winnemucca	1,250,000	1,250,000	50 years
Jan. 22, 1910	Patle Engineering and Construction Company, The	Carson	1,200	1,200	50 years
Jan. 8, 1910	Freno Development Company	Seven Troughs	1,020	1,000	99 years
Feb. 8, 1910	Fuller-Watt Grocery Company, Incorporated	Ely	8,000	10,000	25 years
Feb. 11, 1910	Fuller Investment Company	Carson	1,000	200,000	Perpetual
Mar. 8, 1910	Fink and Mahoney Mining and Milling Company	Jumbo	1,200	600,000	Perpetual
Mar. 16, 1910	First Presbyterian Church of Searchlight, Nevada, Incorporated, The	Searchlight			Perpetual
Apr. 19, 1910	Florence Crittenton Mission of Nevada, Incorporated	Reno			Perpetual
May 7, 1910	First Methodist Episcopal Church of Ely, Nevada, The	Las Vegas			Unlimited
June 13, 1910	Federal Mines and Reduction Company	Ely	1,000,000	1,000,000	Unlimited
June 20, 1910	Farmers' Mining Company, The	Rawhide	2,000,000	2,000,000	Unlimited
June 22, 1910	Frontier Development Company	Eureka	1,500,000	1,500,000	50 years
Aug. 18, 1910	Fremont-Nevada Mining and Smelting Company	Goldfield	1,500,000	3,000,000	Perpetual
Sept. 7, 1910	Frye & Company	Royalite	1,105,000	1,105,000	Unlimited
Sept. 26, 1910	Fairbanks Banking Company, Amended articles.	Carson	1,000	1,000	50 years
Oct. 8, 1910	Fallon Creamery Company	Fallon	10,000	10,000	49 years
Oct. 25, 1910	Florence American Mining Company	Goldfield	1,250,000	1,250,000	Unlimited
Nov. 25, 1910	Fidelity Investment Company	Reno	7,200	25,000	50 years
Dec. 20, 1910	General Investment Company	Carson	1,000	25,000	Unlimited
Jan. 11, 1909	Gordon Coalition Mining Company, The. Amended articles.	Manhattan	1,500	1,000,000	Unlimited
Jan. 30, 1909	Golden Rule Mining Company, The	Blair	10,500	500,000	Unlimited
Feb. 17, 1909	Golden Charlotte-Jamestown Mining Company, The	Goldfield	1,000,000	1,000,000	Unlimited
Mar. 4, 1909	Goldberg Butte Mining Company	Reno	1,500,000	1,500,000	Unlimited
Mar. 5, 1909	Golden Arrow Mining Company. Change of place of business from Tonopah to Goldfield	Carson	1,000,000	1,000,000	Perpetual
Mar. 10, 1909	Gold Nugget Company, The	Pioche	1,000,000	1,000,000	Unlimited
Mar. 12, 1909	Gold and Silver Prince Mining Company	Goldfield	1,000	10,000	Perpetual
Mar. 18, 1909	Goldfield Restaurant and Supply Company	Johnnie	2,000	100,000	Unlimited
Mar. 29, 1909	Golden Gate Mining and Reduction Company	Goldfield	50,000	50,000	Perpetual
Mar. 29, 1909	Goldfield Baptist Church	Goldfield			Unlimited
Apr. 3, 1909	Gold Quartz Milling and Reduction Company	Goldfield			Perpetual
Apr. 3, 1909	Graham Mercantile Company. Amendment changing name to "Campton Commercial Company"		2,030		Unlimited
Apr. 5, 1909	Granite Creek Lead-Silver Mines Company	Reno	3,000	1,000,000	50 years
Apr. 8, 1909	Gerturah Gold Mines Company	Tonopah	1,000	1,000,000	50 years
Apr. 23, 1909	Goodwin Gold Mining Company	Cherry Creek	25,000	50,000	100 years
May 1, 1909	Goldfield Consolidated East Extension Mines Company	Goldfield	1,002	1,000,000	Unlimited
Aug. 6, 1909	Golconda Mercantile and Banking Company, The. Amendment changing name to Golconda Mercantile Company.	Reno	800,000	1,000,000	Unlimited
Aug. 14, 1909	Golden Key Mining Company, The	Goldfield	1,000	1,000,000	500 years
Aug. 23, 1909	Golden Daisy Leasing Company. Articles amended increasing capital stock.	Winnemucca	1,000	1,000,000	Unlimited
Aug. 27, 1909	Golconda Mines Company of Nevada				
Aug. 30, 1909	Goldbanks Merger Mines Company				

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Sept. 14, 1909	Gold Range Consolidated Mining Co. Amendment changing name, etc.				
Sept. 18, 1909	Glenwood Light and Water Company, The	Reno	\$500,000	\$1,000	Perpetual
Sept. 20, 1909	George's Canyon Mines Company, Formerly Cottonwood (gold and silver mining) Company.				
Sept. 22, 1909	Good Faith Mining and Leasing Company	Rawhide	5,000	4,709	Perpetual
Oct. 1, 1909	Goldfield Securities Company	Goldfield	50,000	1,500	Perpetual
Oct. 27, 1909	Gold Center Water, Mill and Smelter Company	Gold Center	3,000,000	1,000	Perpetual
Oct. 28, 1909	Grace Darling Mining Company	Lucky Boy	1,000,000	1,000,000	25 years
Nov. 1, 1909	Gennessee Valley Copper Company	Reno	2,000,000	5,000	Perpetual
Nov. 5, 1909	Good Mining Company, The	Tonopah	1,000,000	2,000	Unlimited
Nov. 8, 1909	Good Luck Leasing Company	Tonopah	100,000	1,000	50 years
Nov. 8, 1909	Good Luck Mining Company	Tonopah	1,000,000	1,000,000	50 years
Dec. 4, 1909	Golden Hub Mining and Leasing Company	Flattie Mountain	1,000,000	1,000	50 years
Dec. 9, 1909	Goldfield-Ely Lands and Colonization Company	Tonopah	50,000	3,000	50 years
Dec. 31, 1909	Gold Mountain Mining and Development Company	Goldfield	600,000	5,000	Perpetual
Jan. 6, 1910	Goldfield Monitor Mining Company	Goldfield	1,000,000	1,000	20 years
Jan. 10, 1910	General Improvement Company. Amendment increasing capital stock.	Ely	48,000	1,000	25 years
Jan. 18, 1910	Grant-Fletcher Company				
Jan. 22, 1910	Golden Arrow Mohawk Mining Company. Amended articles.	Las Vegas	500,000	1,250	Perpetual
Mar. 7, 1910	Glendale Mining Company, Formerly "Golden Arrow Mohawk Mining Co."	Reno	1,250,000	2,000	50 years
Mar. 7, 1910	Gold Legion Consolidated Mining Company	Rowland	2,000,000	2,000,000	Unlimited
Mar. 11, 1910	Gold Basin Mining Company, The	Battle Mountain	500,000	1,000	Perpetual
Mar. 20, 1910	Gold Basin Mining Company, The	Whinnemucca	30,000	80,000	20 years
April 12, 1910	Goldconda Gold Basin Mining Company	Silver City	200,000	100,001	25 years
June 14, 1910	Golden Rule Extension Mining Company	Reno	10,000	1,000	50 years
June 18, 1910	Goldfield Gymnasium Association	Carson	25,000	1,000	Unlimited
July 2, 1910	G. P. Garwood and Company	Carson	200,000	1,000	Unlimited
July 2, 1910	Gold Canyon Consolidated Mining Company	Battle Mountain	1,000,000	1,000	Unlimited
July 2, 1910	Golden Estate Company, The	Gold Creek	1,000,000	1,000,000	50 years
July 25, 1910	Galathea Oil Company				
Aug. 13, 1910	G. Lawton Childs and Company, Limited				
Sept. 17, 1910	Gold Rock Mines Company				
Oct. 1, 1910	Gold Creek Island Mountain Mining and Milling Company of Nevada				
Nov. 9, 1910	Grizzly Bear Mining Company of Goldfield, Nevada. Amendment increasing capital stock				
Nov. 21, 1910	Gotham Mining and Leasing Company, The	Goldfield	1,040,000	1,000,000	Perpetual
Nov. 26, 1910	Golden Arrow Development Company	Tonopah	150,000	1,000	20 years
Dec. 8, 1910	Great Western Development Company	Reno	1,000,000	1,000	Unlimited
Dec. 21, 1910	Golden Pen Mining Company	Reno	500,000	1,000	Unlimited

Feb. 11, 1909	Humboldt View Mining and Leasing Company, The	Black Canyon	424,000	1,200	Unlimited
Feb. 18, 1909	Holland Hotel Company	Pioneer	20,000	3,000	Perpetual
Mar. 23, 1909	Hawthorne Lucky Boy Mining Company	Hawthorne	1,000,000	1,000,000	Unlimited
May 11, 1909	Humboldt County Power and Light Company	Reno	200,000	4,000	60 years
May 27, 1909	Hazlett Warehouse Co. Change of name to Warehouse Investment Co.	Tonopah	200,000	20,000	50 years
May 21, 1909	Hawthorne and Bodie Railway Company	Battle Mountain	15,000	15,000	Unlimited
June 12, 1909	Horton Banking Company	Goldfield	15,000	1,000	Unlimited
June 21, 1909	Hawthorne Drug Company	Lovelock	500,000	2,000	Unlimited
June 21, 1909	Humboldt Development Company. Amendment changing name to Silver Wave Mining Company	Goldfield	4,000	4,000	Unlimited
June 22, 1909	Humboldt Lovelock Irrigation, Light and Power Company	Mazuma	100,000	1,100	50 years
June 28, 1909	Happy Charlie Placer Mining Company	Carson	250,000	1,000	Unlimited
July 26, 1909	Hildreth Leasing Company, The	Fly	100,000	1,400	Unlimited
July 29, 1909	Humboldt Cooperaage Company	Winnemucca	500,000	1,000	Unlimited
Aug. 3, 1909	Hulse Leasing Company	Carson	1,000,000	20,100	Perpetual
Aug. 3, 1909	Hite Mines Company, The	Rawhide	50,000	500,000	Unlimited
Aug. 5, 1909	Humboldt Pioneer Mining and Reduction Company	Rye Patch	100,000	100,000	Unlimited
Aug. 31, 1909	Hydro-Electric Promotion Company, The	Carson	1,000,000	10,000	Unlimited
Aug. 31, 1909	Hot Springs Mining and Milling Company	Tonopah	25,000	1,000	Unlimited
Sept. 7, 1909	Hillside Water Company. Amended articles.	Goldfield	1,000,000	1,000	50 years
Sept. 7, 1909	Humboldt Prince Mining Company	Reno	10,000	1,000	Perpetual
Oct. 22, 1909	Honest Jim Mining and Milling Company	Battle Mountain	50,000	1,000	Unlimited
Oct. 4, 1909	Humboldt Cooperaage Co. Amendment changing number of directors.	Winnemucca	200,000	1,000	Unlimited
Nov. 6, 1909	Hall Liquor Company	Carson	50,000	1,000	Unlimited
Nov. 13, 1909	Hayes-Harker Mining and Milling Company	Goldfield	25,000	1,000	Unlimited
Nov. 17, 1909	Hotel Golden, Incorporated, The	Reno	10,000	1,000	Perpetual
Jan. 17, 1910	Horton Company, Incorporated, The	Battle Mountain	50,000	50,000	25 years
Mar. 23, 1910	Hermitage Incorporated, The	Goldfield	25,000	25,000	Perpetual
Mar. 30, 1910	Hiawatha Mining Company	Reno	100,000	1,000	Perpetual
Apr. 5, 1910	Horton Mercantile Company	Battle Mountain	50,000	1,000	Unlimited
Apr. 8, 1910	Holland Clipper Mining Company	Winnemucca	200,000	1,000	Perpetual
Apr. 23, 1910	Holmes Planing Mill Company	Carson	50,000	1,000	Unlimited
Apr. 23, 1910	Horton Company, Incorporated, The. Consent to dissolution.	Reno	750,000	1,000	100 years
Apr. 30, 1910	Hydro-Carbon Company, The	Fly	100,000	3,000	Unlimited
May 20, 1910	Hueberite Tungsten Mining Company	Carson	1,000,000	1,000	50 years
Aug. 22, 1910	Helester Mining Company	Goldfield	10,000	10,000	Unlimited
Aug. 22, 1910	H. E. Lind and Company	Winnemucca	100,000	100,000	50 years
Aug. 31, 1910	Hoosier National Leasing Company	Goldfield	10,000	1,200	Unlimited
Nov. 23, 1910	Hunter Dry Goods Company, The.	Minden	100,000	100,000	Perpetual
Nov. 25, 1910	H. H. Springmeyer Land Development and Live Stock Company	Reno	1,250,000	1,000	Perpetual
Dec. 23, 1910	Humboldt Gold Dredging Company	Reno	30,000	1,000	Unlimited
Jan. 12, 1909	Ida Leasing Company	Goldfield	100,000	100,000	Unlimited
Feb. 11, 1909	Indian Springs Oil Company	Reno	250,000	1,000	Unlimited
Feb. 24, 1909	Ideal Package Manufacturing Company	Tonopah	10,000	1,000	Unlimited
Mar. 22, 1909	International Club, Incorporated				Unlimited

DOMESTIC INCORPORATIONS—Continued

When filed	Name of Incorporation	Place of business	Capital stock	Amount to commence business	Existence
Mar. 24, 1909	International Agency Corporation	Reno	\$10,000	\$1,000	Perpetual
June 26, 1909	Ideal Contact Copper Company, Incorporated	Contact	10,000	1,000	100 years
Aug. 9, 1909	Interstate Mercantile and Trust Company	Reno	10,000	10,000	Perpetual
Oct. 13, 1909	Interurban Park and Amusement Company, Incorporated	Reno	200,000	100,000	50 years
Oct. 28, 1909	Ideal Mining and Milling Company	Rawhide	1,000,000	1,000	50 years
Dec. 3, 1909	Inyo Consolidated Mines Company	Reno	200,000	3,000	50 years
Dec. 27, 1909	International Oil Company	Reno	1,000,000	1,000	Perpetual
Dec. 31, 1909	Iron Hat Mining Company	Reno	1,000,000	3,000	Perpetual
Jan. 19, 1910	Illinois Mining Company	Reno	1,000,000	1,000	Perpetual
Jan. 28, 1910	International Spring Motor Company	Mina	100,000	1,000	25 years
Feb. 23, 1910	Independent Smelting and Refining Company	Carson	100,000	1,010	Perpetual
Mar. 25, 1910	Iron King Mining, Milling and Development Co.	Reno	1,000,000	3,000	Perpetual
Mar. 31, 1910	Interstate Mining and Leasing Company	Carson	1,000,000	1,200	25 years
Apr. 21, 1910	Imperial Oil and Gas Company	Yerington	1,000,000	3,000	50 years
Apr. 26, 1910	Ivada Mining and Milling Company, The	Ivada	100,000	90,000	49 years
May 11, 1910	Iowa Ore Purchasing and Reduction Company, The	Battle Mountain	500,000	3,000	Perpetual
May 18, 1910	Imperial Mines Company	Goldfield	1,500,000	1,500	Unlimited
May 25, 1910	Independence-Empire Mines Company, The	Goldfield	1,250,000	250,000	Perpetual
June 27, 1910	Iditarod Telephone Company	Carson	100,000	2,500	Perpetual
Aug. 22, 1910	Imperial Salt Company, The	Fallon	2,000,000	1,000	Perpetual
Sept. 2, 1910	International Railway Building and Operating Company	Reno	1,000,000	1,000	Perpetual
Sept. 7, 1910	International Mining and Leasing Company, The	Goldfield	1,000,000	3,000	50 years
Sept. 27, 1910	Irrigation and Development Company, The	Overton	100,000	75,000	100 years
Oct. 5, 1910	Interstate Telegraph Company	Carson	100,000	1,000	Unlimited
Oct. 23, 1910	Indian National Mining Company	Reno	200,000	1,000	Perpetual
Dec. 2, 1910	J. F. Sullivan's, Incorporated, Formerly Sullivan and Ash, Incorporated	Goldfield	100,000	100,000	50 years
Jan. 6, 1909	Jack Davis Company, Incorporated	Jefferson Canyon	100,000	1,000	50 years
Jan. 28, 1909	Joker Mining Company, Formerly Swedish American Mining Company	Jessup	1,000,000	3,000	Unlimited
Feb. 3, 1909	Jefferson Mining Company				
Feb. 13, 1909	Jessup King Mining Company, The				
Mar. 31, 1909	Jumbo Golden Sea Gull Mining and Milling Company, The. Certificate of increase of capital stock.				
Apr. 16, 1909	Jumbo-Pandora Mining Company. Change of place of business from Goldfield to Wonder	Reno	1,000,000	15,000	Perpetual
July 16, 1909	Jack Pot Consolidated Mining Company				
Sept. 10, 1909	John T. Long Company	Reno	250,000	250,000	Perpetual
Oct. 9, 1909	Judge Gold Mining Company	Midas	600,000	1,200	Unlimited
Nov. 30, 1909	Jumbo Extension Gold Coin Leasing and Mining Company	Goldfield	250,000	3,000	50 years

Jan. 27, 1910	Jarbridge Investment Company	Ely	50,000	2,000	50 years
Jan. 29, 1910	Jarbridge-Bunker Hill Mining Company	Jarbridge	1,000,000	1,000,000	Unlimited
Feb. 15, 1910	Jarbridge Log Cabin Mining Company, The	Jarbridge	1,000,000	75,000	20 years
Feb. 10, 1910	Jarbridge Badger Mining Company	Reno	600,000	1,000	Unlimited
Feb. 19, 1910	J. R. Bradley Company	Jarbridge	100,000	1,000,000	50 years
Mar. 16, 1910	Jarbridge Bourne Extension Mining Company	Jarbridge	1,000,000	1,000,000	50 years
Mar. 22, 1910	Jarbridge Consolidated Gold Mining and Development Company	Ralston	1,000,000	1,000,000	50 years
Mar. 30, 1910	Jaytee Mining Company	Jarbridge	1,000,000	1,000,000	Unlimited
Apr. 2, 1910	Jarbridge-Hilltop Gold Mining, Milling and Power Company	Jarbridge	1,000,000	1,000,000	50 years
Apr. 6, 1910	Jarbridge Consolidated Mining and Milling Company	Jarbridge	1,000,000	1,000,000	100 years
Apr. 11, 1910	Jarbridge Paylak Mining Company, Incorporated	Jarbridge	1,500,000	2,000	50 years
May 7, 1910	June Consolidated Oil Company	Carson	1,500,000	1,004	Unlimited
May 5, 1910	Jarbridge Peak Mining Company	Jarbridge	100,000	60,000	100 years
May 25, 1910	Jarbridge Buster Mining Company	Jarbridge	1,000,000	1,000,000	Unlimited
May 31, 1910	J. B. Lynds & Son, Incorporated	Gold Hill	15,000	10,000	Perpetual
June 4, 1910	J. R. Marks Company, The	Ely	10,000	10,000	50 years
Aug. 1, 1910	Jarbridge-Estes Mining and Development Company	Jarbridge	1,000,000	700,000	50 years
Aug. 3, 1910	Johnnie Mining and Milling Company. Amendment	Tonopah	100,000	1,000	Unlimited
Sept. 7, 1910	J. W. Skelton Company	Jarbridge	1,500,000	1,000,000	50 years
Oct. 24, 1910	Jarbridge-Crater Gold Mining Company	Jarbridge	1,000,000	500,000	50 years
Nov. 25, 1910	Jarbridge-Ely Mining and Development Company	Goldfield	1,000,000	1,000,000	Unlimited
Jan. 6, 1909	Knickertbocker Blue Bull Mining and Leasing Company	Goldfield	200,000	3,000	Perpetual
Jan. 11, 1909	Kansas City Star Mining Company	Reno	1,000,000	20,000	Unlimited
Jan. 22, 1909	Kawich King Mining Company, The	Goldfield	1,000,000	60,000	25 years
Feb. 4, 1909	Kling Bee Mining and Milling Company, The	Searchlight	2,500,000	60,000	25 years
Apr. 9, 1909	Kuskokum Commercial Company	Reno	150,000	1,000	Unlimited
May 20, 1909	King Midas Mining Company	Berlin	500,000	1,000	99 years
May 17, 1909	Knorr-Stevenson Company, Inc. Change of name to "Ellsworth-Stevenson Company"				
Aug. 12, 1909	Kearns Townsite Company, The	Kearns	100,000	3,000	50 years
Aug. 28, 1909	Kohlner Mining, Milling and Power Company	Ely	1,000,000		25 years
Dec. 16, 1909	Kawich Consolidated Mining Company. Amendment changing number of directors to seven				
Jan. 26, 1910	Katherine R. Stiner Consolidated Gold Mining Company of Nevada, The	Reno	160,000	1,500	Unlimited
Mar. 29, 1910	Kimberly Milling and Reduction Company	Battle Mountain	3,000,000	1,000	Perpetual
Mar. 29, 1910	Kimberly Independence Extension Mining Company	Battle Mountain	1,000,000	1,000	Perpetual
June 4, 1910	Kimberly Power and Lighting Company	Rich Hills	100,000	1,000	Perpetual
June 13, 1910	King Hills Mining Company	Battle Mountain	400,000	1,000	50 years
June 14, 1910	Kimberly Telephone Company	Battle Mountain	100,000	1,000	Perpetual
June 14, 1910	Kimberly Water Company	Battle Mountain	100,000	1,000	Perpetual
June 20, 1910	Kawich Range Milling Company	Goldfield	500,000	25,000	50 years
June 20, 1910	Kawich Range Incorporated, The	Carson	5,000	1,000	50 years
Aug. 6, 1910	Kingsbury, Incorporated, The	Reno	1,000,000	1,000	Perpetual
Sept. 7, 1910	King William Mining Company, The	Carson	22,500	4,000	Unlimited
Sept. 21, 1910	Kimberly-Nevada Mines Company, The				
Nov. 17, 1910	Kawich Land and Irrigation Company				

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Jan. 5, 1909.	La Grange Water and Power Company. Certificate of creation of bonded indebtedness.	Sunset Min. Dist.			
Jan. 14, 1909.	Lucy Gray Gold Mining Co. Amendment changing place of business	Las Vegas	\$500,000	\$1,025	Unlimited
Jan. 28, 1909.	Leroi Mining Company of Nevada, Incorporated, The	Carson	100,000	1,020	50 years
Feb. 2, 1909.	Lambdin Mining and Manufacturing Company	Ely	10,000	9,000	50 years
Feb. 13, 1909.	Leader Clothing Company, The	Goldfield	500,000	1,002	Unlimited
Mar. 8, 1909.	Louisson Exploration Company	Las Vegas			Unlimited
Mar. 23, 1909.	Las Vegas Promotion Company	Hawthorne	1,000,000	1,000	50 years
Apr. 2, 1909.	Lucky Boy Exploration Company	Reno	200,000	3,000	50 years
Apr. 2, 1909.	Lander County Power and Light Company	Carson	200,000	200,000	Unlimited
Apr. 3, 1909.	Lone Star Coal and Coke Company	Hawthorne	1,500,000	1,500,000	Perpetual
Apr. 6, 1909.	Louisiana Mining Company	Carson	150,000	1,000	Unlimited
Apr. 19, 1909.	Leggett Gold Mining Company	Carson	1,000,000	700,000	Unlimited
May 7, 1909.	Lucky Boy Mazuma Mining and Leasing Company	Goldfield	1,000,000	1,000,000	Unlimited
May 13, 1909.	Lucky Boy Tiffany Mining and Leasing Company	Goldfield	1,000,000	1,000	Perpetual
July 6, 1909.	Lucky Boy Silver Leasing Company	Reno	1,000,000	5,000	Unlimited
Aug. 30, 1909.	Lincoln Consolidated Mines Company	Goldfield	1,500,000	1,000	Perpetual
Sept. 9, 1909.	Los Angeles-Tonopah Development Company	Tonopah	1,000,000	1,000	Unlimited
Oct. 5, 1909.	Lucky Boy Thunder Shower Mining Company	Hawthorne	100,000		
Oct. 8, 1909.	Lucky Jack Shoshone Mining Co. Certificate of revival by the Governor.	Las Vegas	200,000	1,200	50 years
Nov. 22, 1909.	Las Vegas Irrigated Fruit Land Company	Goldfield	1,000,000	1,000,000	50 years
Dec. 1, 1909.	Lake Shore Mining and Reduction Company	Goldfield	250,000		
Dec. 20, 1909.	Lander County Live Stock Co. Amendment increasing capital stock to	Goldfield	200,000	1,000	Unlimited
Jan. 8, 1910.	Las Vegas Farming Lands Company				
Jan. 22, 1910.	La Grange Water and Power Company. Amendment increasing number of directors				
Feb. 15, 1910.	Los Gatos Oil Company	Reno	200,000	1,000	Perpetual
Mar. 18, 1910.	Las Vegas Trust Company	Las Vegas	50,000	1,000	Unlimited
Apr. 13, 1910.	Lower Klamath Gold Dredge Company	Carson	100,000	1,000	Perpetual
Apr. 2, 1910.	Luning-Idaho Mining Company	Luning	1,500,000	1,500,000	Unlimited
May 25, 1910.	Los Gatoz Mill Company	Goldfield	100,000	100,000	Unlimited
June 4, 1910.	Los Vegas Valley Land Company	Las Vegas	100,000	1,000	50 years
June 15, 1910.	Larson Land Company, The	Carson	250,000	1,500	Perpetual
June 21, 1910.	Lewis A. Hicks Company. Amendment decreasing capital stock	Reno	450,000	1,400	Unlimited
July 28, 1910.	Louisiana-California Farms Company	McGill	300,000	152,050	Unlimited
Sept. 16, 1910.	Lead Queen Mining and Milling Company	Overton	25,000	1,030	Perpetual
Jan. 4, 1909.	Moapa Valley Farmers' Association	Goldfield	1,000,000	1,000,000	50 years
Jan. 21, 1909.	Midas Placer Mines Company				

DOMESTIC INCORPORATIONS—(Continued)

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Oct. 16, 1909	Michigan and Contact Mining Company	Elko County	\$100,000	\$100,000	50 years
Oct. 18, 1909	Millers Mercantile Company	Searchlight	25,000	12,000	50 years
Oct. 18, 1909	Mayer-Reber Mining, Leasing and Development Company	Battle Mountain	100,000	1,000	Perpetual
Oct. 23, 1909	Merillat Culvert Core Company, The	Carson	100,000	63,200	Unlimited
Nov. 3, 1909	Midway Leasing Company	Round Mountain	10,000	3,000	Perpetual
Nov. 6, 1909	Mispah Gold Mines Company	Vernon	1,000,000	350,000	25 years
Nov. 26, 1909	M & V Liquor Company	Tonopah	5,000	1,000	Perpetual
Nov. 26, 1909	Merchants Hotel Company, Incorporated	Columbia	30,000	12,000	25 years
Dec. 1, 1909	Merchants Wholesale Grocer and Commission Company	Ely	30,000	12,000	25 years
Dec. 31, 1909	Monitor Rescue Mining Company. Amendment increasing capital stock	Mason	4,000	2,500	50 years
Jan. 6, 1910	Mason Valley Amusement Company	Round Mountain	1,000,000	1,000	Perpetual
Jan. 6, 1910	Midway Development Company	Yerington	100,000	2,500	Perpetual
Jan. 13, 1910	Mason Valley Implement Company	Reno	3,000,000	1,000	Perpetual
Jan. 18, 1910	Moody Gulch Oil Company	Mazuma	100,000	100,000	Perpetual
Jan. 20, 1910	Mazuma Mines Company	Goldfield	1,250,000	1,250,000	50 years
Jan. 22, 1910	Martha-Jeanette Mining Company	Carson	200,000	120,200	Unlimited
Jan. 27, 1910	Manistee Investment Company	Carson	500,000	50,075	Perpetual
Feb. 1, 1910	Manistee Real Estate Company	Schurz	2,500,000	2,000,000	50 years
Feb. 2, 1910	Movada Gold Mining Company, Incorporated	Rhyolite	100,000	23,600	Unlimited
Feb. 10, 1910	Mogul Consolidated Mines Company. Amended articles	Reno	500,000	1,000	50 years
Feb. 11, 1910	Mayflower Leasing Company	McGill	9,000	9,000	25 years
Feb. 15, 1910	Mt. Pinocbe Mines Company	Reno	1,500,000	1,000	Unlimited
Feb. 15, 1910	Mina Mercantile Company. Consent to dissolution.	McGill	9,000	9,000	25 years
Mar. 12, 1910	McGill Mercantile Company, The	Reno	1,500,000	1,000	Unlimited
Mar. 22, 1910	McCulloch's Bonnie Briar Gold Mining and Development Company. Form- erly Bonnie Briar Gold Mining and Development Company	St. Thomas	50,000	1,000	Perpetual
Mar. 30, 1910	Manhattan Midway Oil Company	Austin	150,000	1,000	50 years
Mar. 31, 1910	Moapa Orchard and Stock Company	Ely	100,000	1,030	Perpetual
Apr. 9, 1910	Miller Land and Livestock Company	Rhyolite	1,500,000	1,500,000	Unlimited
Apr. 21, 1910	Metals Exploration Company	Tonopah	1,000,000	1,000	50 years
May 2, 1910	Montgomery Mountain Mines Corporation, The	Carson	100,000	20,001	Unlimited
May 7, 1910	Mercury Mining Company				
May 7, 1910	Miners and Merchants Bank, Incorporated, of Iditarod, Alaska				
May 10, 1910	Manhattan Midway Oil Company. Amendment changing name to Atlantic Midway Oil Company				
May 14, 1910	Mecca Mining and Smelting Company. Amended articles	Buckhorn	100,000	100,000	20 years
May 26, 1910	McCrea Investment Company, The	Reno	10,000	1,000	Perpetual
July 19, 1910	Mecca Saloon Company				

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DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
May 7, 1909	Nevada Central Gold Mining Company, The. Amended articles.	Bonnie Clare	\$1,250,000	\$1,000,000	50 years
May 11, 1909	Nevada Consolidated Telephone and Telegraph Co. Amended articles.	Reno	250,000	1,500	Perpetual
May 17, 1909	New Bonnie Clare Company	Reno	500,000	2,500	Unlimited
May 27, 1909	Nevada Steamboat Springs Company				
June 2, 1909	Newark Mortgage and Investment Company				
June 12, 1909	Nevada Central Gold and Copper Company. Decree of dissolution				
July 12, 1909	Nevada Ore Treating Company	Springdale	100,000	1,000	25 years
July 26, 1909	Narragansett Mining Company	Reno	500,000	1,200	Perpetual
July 27, 1909	Nevada Press Company Incorporated, The	Carson	50,000	3,000	Perpetual
July 30, 1909	Nevada Alfalfa Meal Company	Reno	25,000	1,000	Perpetual
July 30, 1909	Newcomb Grocery Company, The	Reltown	10,000	10,000	25 years
Aug. 2, 1909	Nevada-Grane Gold Mining Company	Goldfield	100,000	1,000	50 years
Aug. 11, 1909	Nevada National Mining Company, The	Round Mountain	1,000,000	1,000	50 years
Aug. 25, 1909	Nevada Publicity Company	Carlin	5,000	1,502	50 years
Sept. 7, 1909	Nevada Steamboat Springs Company. Amended articles				
Sept. 9, 1909	Nevada Treasure Extension Mining Company	Reno	1,500,000	3,000	50 years
Sept. 10, 1909	National Consolidated Mining Company	Winnemucca	1,000,000	1,000,000	Unlimited
Sept. 15, 1909	Nevada Wolfe Tone Mining Company	Reno	1,100,000	5,000	Perpetual
Sept. 18, 1909	National Mineral Corporation	Goldfield	300,000	1,000	Unlimited
Sept. 21, 1909	New State Gun Club	Reno	8,000	8,000	50 years
Sept. 25, 1909	Nevada-Omahia Leasing Company	Reno	250,000	1,500	Perpetual
Oct. 18, 1909	National Auto Leasing Company, Incorporated	Winnemucca	1,000,000	2,500	50 years
Oct. 22, 1909	Nevada Pike Mountain Mining Company	Reno	1,000,000	800,000	Perpetual
Oct. 26, 1909	Nevada Optical Company	Reno	2,000	1,000	50 years
Oct. 29, 1909	Nevada Comstock Mining and Leasing Company	Reno	2,000	1,000	50 years
Nov. 23, 1909	Nevada Central Exploration Company, The	Bannock	1,000,000	2,400	20 years
Nov. 29, 1909	Nevada and Boston Copper Company	Goldfield	10,000	10,000	Unlimited
Dec. 1, 1909	Nebraska-Bannock Mining Company	Bannock	1,000,000	6,000	Perpetual
Dec. 2, 1909	Nevada Ore and Copper Company. Amendment increasing capital stock				
Dec. 24, 1909	Nash-Macdonald Mining, Milling and Exploration Company	Battle Mountain	1,500,000	15,000	Perpetual
Dec. 27, 1909	National Mercantile Company	National	10,000	5,000	Unlimited
Dec. 30, 1909	Nevada Press Company, Incorporated. Amended articles				
Dec. 30, 1909	Nevada Bunker Hill and Sullivan Company	Carson	30,000	1,000	50 years
Jan. 7, 1910	Northwestern Investment Company	Reno	50,000	1,000	Unlimited
Jan. 10, 1910	Nevada Brooklyn Mining Company	Goldfield	750,000	1,000	20 years
Jan. 29, 1910	Nevada Midway Oil Company	Carson	500,000	1,000	Unlimited
Feb. 2, 1910	National Fuel Briquet Company	Reno	500,000	500,000	100 years
Feb. 4, 1910	Nokomis Mining and Exploitation Company	Rawhide	1,500,000	1,500	Unlimited

Date	Description	Amount	County	Term
Feb. 18, 1910	Nevada Finance and Trust Company	10,000	Fallout	Unlimited
Feb. 2, 1910	Nevada Sugar Company	70,000	Fallout	Perpetual
Mar. 2, 1910	National Mining Development Company	4,500	Reno	Perpetual
Mar. 15, 1910	Nevada Land Development Company	10,000	Winnemucca	50 years
Mar. 20, 1910	Nevada Ore Treating Company, The	1,500	Carson	Perpetual
Apr. 7, 1910	Nevada Ore Railroad Company	200,000	Reno	Perpetual
Apr. 13, 1910	National Automobile Company	300,000	Reno	Perpetual
Apr. 18, 1910	National Antigraph Company	1,000,000	Winnemucca	Perpetual
Apr. 27, 1910	Nevada, California and Oregon Telegraph and Telephone Company	800,000	Winnemucca	Perpetual
Apr. 18, 1910	National Leasing and Development Company	150,000	Carson	Unlimited
May 18, 1910	Nineteen Ten Mining Company	1,000,000	National	Perpetual
May 19, 1910	Nevada Hercules Mining Company, Certificate of dissolution	1,000,000	Pioche	50 years
May 19, 1910	Nevada Hercules Mining Company	1,000,000	Pioche	Perpetual
June 1, 1910	National Defiance Mining Company	1,000,000	Goldfield	Perpetual
June 7, 1910	North Amenda Mining and Development Company	1,000,000	Winnemucca	50 years
June 9, 1910	New York Oro Corporation	1,000,000	Winnemucca	Perpetual
June 9, 1910	National Midway Gold Mines Company	250,000	Reno	Perpetual
July 2, 1910	Nevada National Ice and Cold Storage Company	50,000	Reno	50 years
July 7, 1910	Nevada Theatrical Circuit, Incorporated	420,000	Ranch 71, Elko Co.	Perpetual
July 12, 1910	Nevada and Eastern Land Company	1,000,000	Sulphur	Unlimited
July 15, 1910	Nevada-Oakland Oil Company	100,000	Reno	Perpetual
Aug. 12, 1910	National Gold Mining and Leasing Company, The	1,000,000	National	Perpetual
Aug. 22, 1910	National Gold Mines Company	10,000,000	Fallon	Perpetual
Aug. 24, 1910	Nevada Salt and Borax Company	10,000	Reno	Perpetual
Sept. 3, 1910	Nevada and Eastern Land Company, Certificate of amendment	1,000,000	Beatty	Perpetual
Sept. 12, 1910	National Cash Coupon Company, The	22,500	Vernon	25 years
Sept. 21, 1910	Nevada Bunker Hill and Sullivan Co. Certificate of decrease of capital stock	596,000	Fay	Unlimited
Oct. 8, 1910	Nevada Leasing and Ore Purchasing Company	150,000	Reno	Perpetual
Oct. 20, 1910	Nevada-Shamrock Mining Company	50,000	Reno	Unlimited
Nov. 11, 1910	Northern Incorporated, The, Certificate of dissolution	2,000	Oro	99 years
Nov. 5, 1910	New Horseshoe Mining Company	4,000	Carson	25 years
Dec. 7, 1910	National Publishing Company	50,000	Goldfield	Unlimited
Dec. 29, 1910	Noracovich Mercantile Company	1,000,000	Pioche	Unlimited
Dec. 31, 1910	Oro Mary Ann Mining Company, The	500,000	Oro City	50 years
Jan. 28, 1909	Oriental Cub	10,000	Goldfield	25 years
April 1, 1909	Oliver Placer Mining Company	200,000	Carson	50 years
May 1, 1909	Oil Finance Company	250,000	Carson	50 years
Aug. 21, 1909	Oregon-Pioche Mining Company, The	100,000	Tonopah	Perpetual
Sept. 17, 1909	Oro Milling and Mines Company, The	10,000	Goldfield	25 years
Jan. 13, 1910	Oncoita-Nevada Gold Mining Company, Change of location of principal office	1,000	Carson	50 years
Feb. 17, 1910	Odd Fellows Building Association, Certificate of amendment	100,000	Carson	50 years
May 13, 1910	Old Sandstorm Annex Gold Mining Company, The	1,000	Tonopah	Perpetual
Aug. 4, 1910	Pedro Dome Tunnel Company	10,000	Goldfield	25 years
Jan. 4, 1909	Pioneer Quartz Mining Company	200,000	Carson	50 years
Jan. 30, 1909	Pioneer Townsite Company	250,000	Carson	50 years
Jan. 30, 1909	Pioneer Townsite Company	100,000	Tonopah	Perpetual

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Feb. 1, 1909	Poleverde Mining Company. Amended articles changing name to "Nevada Steel Galena Mines Company"	Rawhide	\$1,000,000	\$1,500	50 years
Feb. 4, 1909	Poor Boy Gold Mining Company	Pioneer	1,000,000	1,000,000	Unlimited
Feb. 6, 1909	Pioneer Mining and Townsite Company	Reno	25,000	1,000	Unlimited
Feb. 6, 1909	Postal Telegraph-Cable Company	Rhyolite	1,000,000	1,500	Unlimited
Feb. 13, 1909	Pioneer Jim Dandy Leasing and Mining Company	Rawhide	1,100,000	1,100,000	Perpetual
Feb. 18, 1909	Pinon Mines, Incorporated	Reno	100,000	1,000	Perpetual
Feb. 24, 1909	Pioneer Water Company	Rhyolite	1,000,000	1,000	Unlimited
Mar. 2, 1909	Puritan Savage Mining Company				
Mar. 2, 1909	Pine Grove (Gold Mining) Company. Change of place of business from Pine Grove to Carson	Pioneer	1,000,000	1,500	Unlimited
Mar. 22, 1909	Pioneer Central Leasing and Mining Company	Pioneer	25,000	15,000	25 years
Mar. 31, 1909	Pioneer Banking Corporation	Pioneer	5,000	5,000	Unlimited
April 2, 1909	Pioneer Publishing Company	Reno	1,000,000	1,000	Perpetual
April 8, 1909	Pioneer Starlight Development Company	Springdale	1,000,000	600,000	Perpetual
April 12, 1909	Pioneer Baltimore Mines Company				
April 12, 1909	Pioneer Banking Corporation. Amended articles				
April 12, 1909	Pioneer Banking Corporation. Amended articles				
April 28, 1909	Pioneer Banking Corporation. Amended articles				
April 28, 1909	Pioneer Monitor Mining Company	Pioche	1,000,000	1,000,000	Perpetual
April 28, 1909	Pioneer Bi-Metallic Leasing Company	Rhyolite	1,000,000	2,002	Perpetual
May 1, 1909	Pioneer Engineers Lease Corporation, The	Pioneer	300,000	300,000	2 years
May 27, 1909	Pioneer Star Mining Company	Goldfield	1,000,000	1,000	Unlimited
May 29, 1909	Pioneer-Mutual Mining and Leasing Company	Tonopah	1,000,000	1,000	Perpetual
June 2, 1909	Proctor Development Company	Proctor	250,000	250,000	Unlimited
June 2, 1909	Pioneer Conservative Mining and Leasing Company	Reno	1,000,000	1,000	Perpetual
June 22, 1909	Proskey-Regent Gold Mining Company	Rawhide	1,000,000	1,000	Unlimited
July 13, 1909	Presbytery of Nevada, Incorporated, The	Carson			Perpetual
July 6, 1909	Pioneer Independence Leasing Company	Pioneer	500,000	1,502	Perpetual
July 17, 1909	Pacific Reclamation Company	Carson	400,000	1,000	Perpetual
Aug. 5, 1909	Precious Metals Mining and Milling Company, The	Goldfield	2,000,000	100,000	50 years
Aug. 11, 1909	Pan-American Company	Reno	1,000,000	1,000,000	Perpetual
Aug. 18, 1909	Pahrump Ranch Company	Pahrump Ranch	100,000	1,000	Unlimited
Aug. 23, 1909	Pioneer Consolidated Mining and Leasing Company	Pioneer	500,000	1,004	Perpetual
Nov. 18, 1909	Paramount Investment Company	Rawhide	1,000,000	3,000	Perpetual
Nov. 18, 1909	Pine Tree Mining and Milling Company	Reno	100,000	4,000	50 years
Nov. 28, 1909	Pioneer Exploration Company	Rhyolite	500,000	1,000	Unlimited
Nov. 27, 1909	Panamint Exploration Syndicate. Change of place of business from Tonopah to Goldfield				

Dec. 1, 1909	Pahrump Valley Land and Water Company	Goldfield	200,000	5,000	Unlimited
Dec. 1, 1910	Parks Copper Mines Company	Butte	10,000	10,000	Unlimited
Dec. 6, 1909	Parker Yellow Jacket Mining Company	Pioneer	500,000	1,000	Unlimited
Dec. 6, 1909	Pioneer Yellow Company, The	Carson	500,000	1,000	Unlimited
Dec. 13, 1909	Porter and Avery Company				
Dec. 13, 1909	Point Richmond Land and Dock Company				
Dec. 15, 1909	Palace Hotel Company of San Francisco. Amendment changing number of directors				
Dec. 22, 1910	Palace Artificial Concrete Stone Company				
Jan. 21, 1910	Pacific States Company	Tonopah	200,000	1,000	50 years
Feb. 21, 1910	Pine Cattle Company	Searchlight	10,000	1,500	Unlimited
Mar. 11, 1910	Palace Hardware and Grocery Company	Goldfield	100,000	3,000	80 years
Apr. 9, 1910	Petroleum Production Company of California	Reno	10,000,000	1,000	Unlimited
Apr. 15, 1910	Pacific Cereal Association. Certificate of amendment reducing number of directors				
Apr. 29, 1910	Pyramid Land and Stock Company. Certificate of renewal of charter				
Apr. 30, 1910	Petroleum Production Company of California. Certificate of amendment				
May 9, 1910	Pyramid Land and Stock Company. Certificate of amendment	Carson	150,000	1,200	Unlimited
May 9, 1910	Pacific Coast Lumber and Mill Company	Pioche	100,000	100,000	Unlimited
May 11, 1910	Pioche Grand Mining and Milling Company				
May 24, 1910	Poco Tiempo Mining and Milling Company. Certificate of amendment increasing capital stock				
June 16, 1910	Pine Hills Mining Company	Rich Hills	400,000	1,000	50 years
June 24, 1910	Progressive Amusement Company	Reno	50,000	10,000	Perpetual
July 8, 1910	Piedmont Consolidated Mining Company. Notice of change of principal office to Columbia				
Aug. 2, 1910	Pioneer Quartz Mining Company. Amended articles	Reno	10,000	1,000	Perpetual
Aug. 11, 1910	Pastime Club Company				
Aug. 19, 1910	Puritan Savage Mining Company. Amended articles				
Aug. 31, 1910	Pacific National Leasing Company	Winnemucca	100,000	100,000	50 years
Sept. 24, 1910	Philadelphia Extension Mining Company	Battle Mountain	500,000	1,000	50 years
Oct. 3, 1910	Pahrump Ranch Company. Amended articles				
Oct. 8, 1910	Phoenix Buttes Gold Mining Company	Reno	1,000,000	1,000	50 years
Nov. 17, 1910	Penoyer Valley Land and Irrigation Company	Carson	225,000	4,000	Unlimited
July 27, 1909	Queen Springs Mining Company	Ely	100,000	1,000	Perpetual
June 13, 1910	Queen Hills Mining Company	Rich Hills	400,000	1,000	50 years
Jan. 20, 1909	Reno Ore Testing Company	Reno	100,000	1,000	Perpetual
Jan. 21, 1909	Reno Ore Testing Company. Amended articles				
Feb. 1, 1909	Raymond Chapel, Incorporated				
Feb. 13, 1909	Reno Consolidated Gold Mining Company of Nevada	Rawhide			
Feb. 13, 1909	Rawhide-Mascott Consolidated Mines Company	Reno	1,000,000	1,250	Perpetual
Feb. 18, 1909	Rawhide Golden Arrow Mining Company	Rawhide	1,200,000	1,000	Perpetual
Mar. 5, 1909	Rawhide Charter-Oak Gold Mining Company	Rawhide	1,000,000	1,000,000	Perpetual
Mar. 8, 1909	Rogers No. 1 Pioneer Mining and Leasing Company	Rawhide	1,000,000	1,000	50 years
Mar. 15, 1909	Rhyolite Electric Company. Certificate under Chapter 190, Statutes of 1907, covering electric light line	Goldfield	1,000,000	1,000	Perpetual

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Mar. 15, 1909	Rhyolite Electric Company. Certificate under Chapter 190, Statutes of 1907, covering electric power lines	Pioneer	\$1,000,000	\$1,000	Unlimited
Mar. 17, 1909	Richard-Garberg Pioneer Leasing Company				
Mar. 25, 1909	Red Top Leasing and Mining Company. Affidavit and evidence of forfeiture of charter				
Mar. 29, 1909	Red Top Mining and Leasing Company	Goldfield	1,000,000	1,000,000	Unlimited
Mar. 31, 1909	Reno Creamery Company, The	Reno	50,000	7,000	Unlimited
Apr. 1, 1909	Rio Virgin Telephone and Telegraph Company	Bunkerville	10,000	1,070	Perpetual
Apr. 2, 1909	R. C. Wood Company, The	Carson	50,000	50,000	50 years
Apr. 5, 1909	Reorganized Alice Mining Company of Wonder	Goldfield	1,200,000	1,000	Perpetual
Apr. 26, 1909	Rye Patch Consolidated Mining Company, The	Rye Patch	250,000	250,000	Unlimited
Apr. 26, 1909	Rawhide Nevada Club	Rawhide	10,000	5,020	75 years
May 19, 1909	Reno Consolidated Gold Mining Company of Nevada. Change of place of business				
May 27, 1909	Rawhide Combination Gold Mines Company. Change of place of business	Pioneer	1,250,000	4,000	Perpetual
June 21, 1909	Reynolds-Mann Mining and Leasing Company				
Aug. 7, 1909	Randolph Gold Mining Company. Change of place of business	Tonopah	10,000	10,000	
Sept. 3, 1909	Rotholz Bros., Incorporated				
Sept. 14, 1909	Red Canyon Copper Co. Formerly Gold Range Consolidated Mines Co.	Carson	1,000,000	525,000	50 years
Sept. 17, 1909	Red Buffalo Mining Company	Reno			Perpetual
Oct. 4, 1909	Reno Industrial Association and 50,000 Club				
Oct. 12, 1909	Russell Brothers, Incorporated. Certificate of dissolution				
Oct. 8, 1909	Reno Mineral Water Company	Reno	100,000	60,000	50 years
Oct. 10, 1909	Renegade Mining and Milling Company	Reno	250,000	152,500	Unlimited
Dec. 15, 1909	Reno Real Estate and Investment Company. Amendment increasing capital stock				
June 10, 1910	Riverton Mining and Dredging Company, The	Carson	1,000,000	1,200	Unlimited
Feb. 10, 1910	Reno Wall Paper and Paint Company. Certificate of dissolution				
Feb. 18, 1910	Reno Ruhl (gold) Mining Company, The	Reno	100,000	15,000	Unlimited
Mar. 23, 1910	Rico Gold Company	Carson	500,000	1,000	Unlimited
Apr. 1, 1910	Rye Patch Leasing and Milling Company	Rye Patch	50,000	50,000	Unlimited
Apr. 1, 1910	Red Butte Investment Company	Winnemucca	100,000	1,000	Perpetual
Apr. 9, 1910	Refining and Producing Oil Company	Reno	21,250,000	1,000	Unlimited
Apr. 12, 1910	Reno Revell Publishing Company				
Apr. 21, 1910	Railroad Springs Mining Company, The	Reno	50,000	1,500	50 years
Apr. 23, 1910	Ringer Gold Mining and Milling Company	Goldfield	1,000,000	1,000	Perpetual
Apr. 25, 1910	Rawhide I. X. L. Mining Company	Goldfield	1,000,000	1,000	Unlimited
May 2, 1910	Refining and Producing Oil Company. Certificate of amendment	Rawhide	1,000,000	1,400	Perpetual

May 12, 1910	Red Metals Company, The	Reno	1,000,000	1,000	Perpetual
May 19, 1910	Reque-Kula Mining Company	Tonopah	1,000,000	1,000	Perpetual
May 26, 1910	Rawhide-Phoenix Mining Company	Rawhide	1,000,000	524,000	50 years
May 18, 1910	Rich Hills Mining Company	Rich Hills	1,000,000	1,000	50 years
June 14, 1910	Reville Valley Land and Reclamation Company, The	Carson	150,000	1,000	Unlimited
July 23, 1910	Russell T. Joy Company, Change of principal place of business				
Aug. 24, 1910	Rawhide Coalition Mines Company, Amendment increasing capital stock				
Sept. 12, 1910	Reward Consolidated Development Company	Carson	100,000	1,000	Unlimited
Sept. 12, 1910	Round Mountain and Manhattan Meat Company	Manhattan	10,000	10,000	Unlimited
Sept. 19, 1910	Richardson Exploration Company	Reno	50,000	1,000	25 years
Sept. 20, 1910	R. & D. Gold Bond Coupon Company, Incorporated	Carson	10,000	1,000	50 years
Oct. 22, 1910	Reno Peavine Mines Company	Reno	1,000,000	370,000	50 years
Oct. 22, 1910	Raycraft Realty Company, The	Carson	50,000	1,000	Perpetual
Nov. 27, 1910	Rich Hills Extension Mining Company	Searchlight	300,000	1,000	50 years
Dec. 12, 1910	Railroad Valley Land and Irrigation Company	Carson	200,000	3,000	Unlimited
Dec. 19, 1910	Roughneck Mining Company	Carson	1,000,000	1,000,000	Unlimited
Dec. 20, 1910	Reno Concrete Manufacturing Company	Reno	25,000	20,000	Perpetual
Jan. 4, 1909	Seven Troughs Mammoth Mining Company	Lovelock	1,000,000	1,210	Unlimited
Jan. 4, 1909	Sunnyside Nevada Gold Mining Company	Tonopah	1,500,000	7,000	Unlimited
Jan. 6, 1909	Sullivan & Ash, Incorporated. Amendment changing name to J. F. Sullivan, Incorporated				
Jan. 7, 1909	S. C. Smith, Incorporated. Amendment changing name to Western Gas Engine Company of Nevada				
Jan. 12, 1909	Seven Troughs Independent Mining Company, The	Lovelock	1,000,000	1,200	25 years
Jan. 16, 1909	Swedish-American Mining Company	Reno	1,000,000	1,000	Unlimited
Jan. 18, 1909	San Francisco Oil and Mines Company	Goldfield	1,000,000	1,000,000	Unlimited
Jan. 21, 1909	St. Paul Florence Leasing Company	Goldfield	100,000	1,000	50 years
Jan. 22, 1909	Standard Amalgamated Exploration Company	Reno	2,500,000	100,000	Unlimited
Jan. 22, 1909	Southern Electric and Art Metal Company	Carson	20,000	2,300	100 years
Jan. 28, 1909	Silverbow Consolidated Mining Company	Goldfield	250,000	1,000	Unlimited
Jan. 29, 1909	Southern Nevada Consolidated Telephone and Telegraph Company, Amendment changing name to Nevada Telephone and Telegraph Company				
Feb. 2, 1909	Standard Coin Mining Company	Fallon	25,000	5,000	Unlimited
Feb. 3, 1909	Swedish American Mining Co. Change of name to Joker Mining Company				
Feb. 9, 1909	Septeoe Ice Company	Ely	10,000	3,000	Perpetual
Feb. 15, 1909	Seymour Jacobs Company, Incorporated	Elko	15,000	15,000	50 years
Feb. 15, 1909	Standard Gold Mine Company	Goldfield	500,000	70,000	100 years
Feb. 25, 1909	Sunrise Pioneer Leasing Company	Pioneer	1,000,000	1,000	Unlimited
Mar. 1, 1909	Sunset Mining Company	Hawthorne	1,000,000	1,000	Perpetual
Mar. 12, 1909	Star Dardanelles Mining Company	Goldfield	1,000,000	1,400	Perpetual
Mar. 17, 1909	Seven Troughs Trio Mining and Leasing Company	Seven Troughs	25,000	1,000	Perpetual
Apr. 3, 1909	Sierra Valleys Railroad Company	Reno	500,000	50,000	50 years
Apr. 7, 1909	Springdale Water and Power Company	Springdale	250,000	5,000	Unlimited
Apr. 10, 1909	66 Club, Incorporated	Pioneer	21,000	21,000	Unlimited
Apr. 12, 1909	Swastika Belle-Annex Bullion Mines Company	Crescent	250,000	1,000	Unlimited

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Apr. 13, 1909	Summit Water Company	Hawthorne	\$200,000	\$200,000	Unlimited
Apr. 17, 1909	Sierra Construction Company	Reno	50,000	2,100	Perpetual
Apr. 20, 1909	Sierra Corporation, The	Reno	100,000	1,000	Perpetual
Apr. 28, 1909	Salt Lake and Rawhide Mining Company	Rawhide	1,000,000	1,000,000	Perpetual
May 13, 1909	Suburban Development Company	Carson	100,000	1,000	100 years
May 14, 1909	Sunrise Placer Mining Company	Goldfield	25,000	6,000	50 years
May 17, 1909	Sparrow Hill Mining and Leasing Company	Goldfield	500,000	1,000	Unlimited
May 22, 1909	Sierra Water and Power Company	Tonopah	10,000	1,000	Perpetual
June 16, 1909	Spencer-Johnson Mercantile Company	Boyard	20,000	20,000	Unlimited
June 21, 1909	Silver Wave Mining Company. Formerly Humboldt Development Co.	Tonopah	25,000	25,000	Unlimited
July 8, 1909	Southern Nevada Real Estate and Investment Company	Tonopah	25,000	14,002	25 years
July 12, 1909	San Francisco Placer Mining Company	Manhattan	150,000	5,000	499 years
July 16, 1909	Standard Business School Corporation	Carson			
July 16, 1909	Standard Amalgamated Exploration Company. Amendment changing name to Standard Amalgamated Exploration Corporation				
July 19, 1909	Silver Star Mining Company of Nevada, The	Cobre	1,000,000	1,000,000	Perpetual
July 21, 1909	Searchlight Parallel Gold Mining Co. Amendment increasing capital stock.	Goldfield	1,000,000	2,000	Perpetual
July 29, 1909	Silver Moon Leasing Company, The	Pioneer	150,000	1,000	Unlimited
July 29, 1909	Shoshone Hot Springs, Incorporated	Tonopah	100,000	1,000	50 years
Sept. 20, 1909	Stimler-Wern Investment Company	Tonopah	1,500,000	1,000	Perpetual
Oct. 1, 1909	Silver Bow Mining and Milling Company	Carson	6,000	1,000	Unlimited
Oct. 2, 1909	Sierra Pacific Electric Company	Ely	250,000	150,000	Unlimited
Nov. 1, 1909	September Mining Company	Tonopah	100,000	100,000	Unlimited
Nov. 2, 1909	Summerfield and Johnson Company, Incorporated	Goldfield	500,000	1,200	Unlimited
Nov. 5, 1909	South-Land Irrigation Company	Reno	20,000	1,000	50 years
Nov. 10, 1909	Sierra Realty Company	Hawthorne	500,000	1,200	50 years
Nov. 16, 1909	Spencer Mines Company	Reno	1,000,000	20,000	Unlimited
Dec. 2, 1909	State Line Mining and Milling Company	Reno	1,000,000	3,000	Perpetual
Dec. 24, 1909	Sleeping Beauty Mining Company	Reno	1,000,000	400,000	Perpetual
Dec. 23, 1909	Sitting Bull Oil Company	Reno	30,000	1,000	Perpetual
Jan. 6, 1910	Shoshone Milling Company	Round Mountain	50,000	1,060	25 years
Jan. 7, 1910	Summit-Windfall Mines Development Company	Eureka	3,000,000	3,000,000	50 years
Jan. 11, 1910	Success Mining Company	Ely	1,000,000	1,000	50 years
Jan. 14, 1910	Sixteen to One Mining Company	Carson	3,000,000	3,000,000	Perpetual
Jan. 17, 1910	Swastica Copper Company	Goldfield	50,000	25,632	Unlimited
Jan. 28, 1910	State Coal and Fuel Company	Reno	50,000	1,500	Unlimited
Jan. 31, 1910	Sweetwater Placer Company	Carson	290,000		
Feb. 11, 1910	San Jose Railway Company. Certificate of dissolution				

DOMESTIC INCORPORATIONS—Continued

When filed	Name of incorporation	Place of business	Capital stock	Amount to commence business	Existence
Aug. 31, 1909	Tecopa Power Company	Clark County	\$100,000	\$5,000	Perpetual
Sept. 7, 1909	Texas Alfalfa Company	Carson	100,000	100,000	Perpetual
Sept. 15, 1909	Togger, Incorporated, The	Sparks	10,000	7,500	Perpetual
Oct. 4, 1909	Treasury Gold Mining and Milling Company	Reno	1,000,000	3,000	Perpetual
Oct. 13, 1909	Treutt Land and Livestock Company	Deeth	60,000	60,000	Perpetual
Nov. 1, 1909	Tudmor Mining Company	Mina	200,000	1,500	89 years
Nov. 22, 1909	Thomas Department Store Company	Las Vegas	100,000	1,000	Perpetual
Dec. 2, 1909	Taft Iron King Mining and Milling Company	Cherry Creek	50,000	2,000	25 years
Dec. 13, 1909	Trinity Dredging and Power Company	Reno	100,000	100,000	25 years
Dec. 27, 1909	Twin Falls-Raft River Land and Water Company	Reno	100,000	100,000	Perpetual
Dec. 28, 1909	Twentieth Century Club, Amendment				
Jan. 27, 1910	Trapper Gold Mining Company, Amended articles				
Feb. 10, 1910	Tonopah News and Stationery Company, The	Tonopah	2,000	2,000	10 years
Feb. 18, 1910	Ten Brothers Gold Mining Company	Tonopah	1,500,000	1,000	Perpetual
Feb. 23, 1910	Three Friends Mining Company, Certificate of amendment				
Feb. 23, 1910	Tybo Lead Company	Hot Creek	1,000,000	600,000	Unlimited
Apr. 11, 1910	Twin Lode Gold Mining Company	Camp Douglas	200,000	200,000	Unlimited
Apr. 11, 1910	Third Chance Mines Company	Goldfield	1,000,000	1,000,000	Unlimited
May 13, 1910	Twin Falls Free Gold Mining and Milling Company	Jarbridge	1,000,000	1,000,000	50 years
May 24, 1910	Tanner Gold Mining and Milling Company, The	Tanners Camp	100,000	100,000	50 years
July 1, 1910	Tybo Union Mining Company	Tonopah	1,000,000	1,000,000	25 years
Aug. 6, 1910	Tumbaga Mining Company	Reno	1,000,000	3,000	Perpetual
Aug. 10, 1910	Tonopah and Goldfield Railroad Company, Amendment changing place of business				
Sept. 10, 1910	True Fissure Gold Mining Company, The	Jarbridge	1,000,000	600,000	50 years
Sept. 26, 1910	Trackrah Chart Index Company, Incorporated, The	Reno	100,000	80,000	Unlimited
Sept. 22, 1910	Toledo Leasing Company, The	Goldfield	100,000	1,000	Perpetual
Nov. 2, 1910	Tranter-Judd Company	Reno	25,000	1,000	50 years
Dec. 3, 1910	Thomas Hunter Company, Certificate of dissolution				
Dec. 24, 1909	Tonopah and Goldfield Land and Development Company, Incorporated	Goldfield	100,000	30,000	Unlimited
Jan. 12, 1909	United Gold Range, Corporation, The	Mina	2,500,000	1,000	Perpetual
Mar. 23, 1909	Union Construction Company	Reno	100,000	1,000	Unlimited
Apr. 22, 1909	Uncle Sam Mining Company of Nevada	Goldfield	1,000,000	1,000,000	Unlimited
June 8, 1909	United Gold Corporation	Carson	2,000,000	1,000	Unlimited
June 26, 1909	United Gold Range Corporation, The, Amendment increasing number of directors				
July 27, 1909	Union Printing and Publishing Company	Sparks	50,000	2,870	50 years
Aug. 6, 1909	Union Church, Incorporated	Blair			Unlimited

Mar. 25, 1910	Uncle Ben Company	Reno	50,000	2,100	Perpetual
Apr. 9, 1910	Union Drayage Company	Goldfield	5,000	5,000	Perpetual
Sept. 23, 1910	Union Canal Ditch Company	Lovelock	40,000	100,000	Unlimited
Oct. 24, 1910	Unity Mining Company	Reno	100,000	100,000	Perpetual
Dec. 1, 1910	United States Mica and Mineral Company	Reno	25,000	4,000	Perpetual
Apr. 5, 1909	Vegas Packing Company	Las Vegas	1,000,000	1,000	Unlimited
May 6, 1909	Vernon State Banking Corporation, Consent to dissolution	Rawhide	100,000	60,000	100 years
Aug. 2, 1909	Viroqua Rawhide Mining and Leasing Company	Oscola	100,000	1,000	Unlimited
Nov. 17, 1909	Virginia Gold Mining Company	Goldfield	1,000,000	600,000	Perpetual
Jan. 22, 1910	Vegas Irrigated Lands Company	Rhyolite	1,000,000	1,000	Perpetual
Mar. 30, 1910	Vermont Rose Mining Company	Fallon			
Apr. 27, 1910	Victor Gold Mining Company	Tonopah	200,000	16,000	Unlimited
May 27, 1910	Valleyview Mining Company, Amended articles	Carson	25,000	1,000	Unlimited
July 2, 1910	Vicksburg Rice Planters Cooperative Milling Company	Carson	100,000	1,000	Unlimited
July 30, 1910	Victory Oil Company				
Aug. 13, 1910	Victoria Kern Oil Company				
Aug. 23, 1910	Vicksburg Rice Planters Cooperative Milling Company, Amended articles changing name to Southern Land Development Company	Paradise Valley	70,000	70,000	Unlimited
Jan. 2, 1909	Victory Wonder Mines Company, Change of principal place of business.	Reno	25,000	8,010	Unlimited
Jan. 5, 1909	William Stock Farming Company, The	Fallon	1,000,000	1,000	Perpetual
Jan. 7, 1909	Week Drug Company, The				
Jan. 19, 1909	Wire Gold Mining and Milling Company	Rebel Creek	500,000	10,000	Perpetual
Jan. 26, 1909	Western Gas Engine Company of Nevada, Formerly S. C. Smith, Inc.	Fallon	25,000	5,000	Perpetual
Feb. 4, 1909	Warren Mining and Milling Company	Reno	20,000	7,800	50 years
Feb. 10, 1909	White Pine County Telephone Co. Amendment reducing number of directors	Carson	100,000	1,000	Unlimited
Mar. 11, 1909	White Company, The	Rawhide	1,000,000	600,002	Unlimited
Mar. 22, 1909	Western Butcher's Supply Company	Sparks	20,000	20,000	50 years
Apr. 23, 1909	Walstab Hotel Company				
May 1, 1909	Western Developing Company, Amended articles	Tonopah	1,000,000	3,000	50 years
May 5, 1909	Wisconsin Tonopah Mining Company, Incorporated	Reno	5,000	1,500	Unlimited
May 7, 1909	Warbur Company				
May 27, 1909	Warehouse Investment Company, Formerly the Haslett Warehouse Company				
May 28, 1909	Western Mining and Development Company, Change of place of business	Goldfield	1,000,000	1,000,000	50 years
July 8, 1909	West Trend Gold Mining Company	Sonoma	2,000,000	1,000	50 years
July 10, 1909	Walker River Power Company, The	Carson	2,500,000	40,025	Unlimited
July 16, 1909	Western Smelters Corporation, The	Searchlight	100,000	1,000	Unlimited
July 30, 1909	White Rock Mining Company	Tonopah	1,250,000	1,000	Perpetual
Aug. 2, 1909	West Coast Exploration Company				
Aug. 7, 1909	Western Gold Mining Company of Nevada, Amendment, Formerly Western Gold Mining Company				
Aug. 11, 1909	Washoe County Bank, Amendment increasing number of directors				
Aug. 17, 1909	Winwon Mining Company	Winwon	1,000,000	1,000	Perpetual

DOMESTIC INCORPORATIONS—Continued

When filed	Name of Incorporation	Place of business	Capital stock	Amount to commence business	Existence
Sept. 8, 1909	Wigwam Theatre Company	Reno	\$18,000	\$16,000	Unlimited
Sept. 10, 1909	Western Timber Company. Consent to dissolution.	Tonopah	500,000	5,000	Perpetual
Sept. 22, 1909	Western Nevada Fuel Company	Moapa	500,000	1,000	Unlimited
Sept. 23, 1909	Western Irrigation Development Company	Goldfield	100,000	1,000	Unlimited
Sept. 27, 1909	Western Land Syndicate	Jean	1,000,000	1,000	Perpetual
Oct. 2, 1909	West-Brouse Mining Company	Hannock	1,000,000	1,500	Perpetual
Nov. 8, 1909	Walker Mining and Milling Company	Ely	1,000,000	5,000	Unlimited
Nov. 24, 1909	White Pine Building and Loan Association	Ansin	1,000,000	1,200	Perpetual
Dec. 6, 1909	Washington Mining Company, The	Yerington	1,000,000	1,000	Unlimited
Dec. 28, 1909	Western Metals Reduction Corporation	Yerington	4,500	1,750	50 years
Dec. 16, 1909	Walker River Percheron Breeding Association, Incorporated	Carson	100,000	35,000	Unlimited
Jan. 5, 1910	White-Bull Mines Company, The	Carson	50,000	50,000	Unlimited
Jan. 6, 1910	W. F. MacCreedy Kennedy Company, Incorporated, The	Carson	50,000	1,002	Unlimited
Jan. 17, 1910	Wilcox Gold Mining and Leasing Company	Goldfield	1,000,000	1,002	Unlimited
Jan. 21, 1910	White Pine County Telephone Company. Name changed to White Pine Telephone Company	Montello	25,000	25,000	Unlimited
Feb. 17, 1910	Wes Johnson Company	Carson	10,000	10,000	Unlimited
Feb. 17, 1910	William C. Ralston and Company	Reno	1,000,000	1,000,000	Unlimited
Feb. 21, 1910	Wagner Azurite Copper Company. Amended articles	Goldfield	3,000	3,000	Unlimited
Mar. 24, 1910	Western Mexican Mining Company	Carson	200,000	1,500	Perpetual
Apr. 1, 1910	W. S. Baring Company	Jarbridge	1,000,000	1,000,000	50 years
Apr. 1, 1910	Western Resorts Company	Carson	500,000	500,000	Unlimited
Apr. 6, 1910	Wallace-Jarbridge Mining Company, Incorporated, The	Carson	1,000,000	1,000	Unlimited
Apr. 19, 1910	Woodruff Goldfield Mining Company. Amended articles	Reno	20,000	3,000	Perpetual
June 17, 1910	Washington Sanitary Bottle Company	Wabuska	50,000	50,000	75 years
June 29, 1910	Wedekind Mines Company	Winnemucca	100,000	100,000	50 years
July 14, 1910	Waldorf Cafe, Incorporated	Reno	100,000	1,500	Perpetual
July 15, 1910	Walker River Power Company, The. Amended articles	Carson	50,000	50,000	Unlimited
Aug. 9, 1910	Wabaska Mercantile Company	Carson	200,000	1,000	50 years
Aug. 31, 1910	Western National Leasing Company	Carson	50,000	50,000	Unlimited
Aug. 31, 1910	Walley Hot Springs Company	Reno	100,000	1,500	Perpetual
Aug. 23, 1910	Wonder Mining News Company. Change of principal place of business.	Carson	50,000	50,000	Unlimited
Oct. 4, 1910	Western Westrumite Company	Carson	200,000	1,000	50 years
Oct. 8, 1910	Wilkes-Barre Mines Company	Goldfield	100,000	1,000	Unlimited
Oct. 8, 1910	Washington-Alaska Bank. Formerly Fairbanks Banking Company	Carson	50,000	50,000	Unlimited
Nov. 3, 1910	White Caps Leasing Company	Carson	200,000	1,000	50 years
Nov. 21, 1910	Western Gas Engine Company of Nevada. Certificate of dissolution	Goldfield	100,000	1,000	5 years
Dec. 14, 1910	W. F. MacCreedy Kennedy Company. Certificate of amendment				

NOTARIES PUBLIC

County, and name	Residence	Commission expires	Oath filed
<i>Churchill</i>			
Black, E. W.	Fallon	February 8, 1913	May 19, 1909
Reld, Paul G.	Lovelock	March 14, 1914	April 4, 1910
French, L. N.	Fallon	May 31, 1914	
Lamb, C. A.	Wonder	August 27, 1914	
Hart, T. C.	Fallon	November 16, 1914	
Wall, Wm. S.	Fallon	November 17, 1914	
<i>Douglas</i>			
Klotz, Fred	Genoa	July 30, 1913	July 24, 1909
Christensen, E.	Gardnerville	September 30, 1913	October 24, 1909
<i>Elko</i>			
Klitz, W. F.	Contact	April 1, 1913	April 21, 1909
Hillman, W. S.	Tuscarora	May 15, 1913	June 1, 1909
Carville, E. P.	Elko	October 4, 1913	November 8, 1909
Henderson, Chas. B.	Elko	February 5, 1914	February 12, 1910
Hanna, Geo. W.	Skelton	March 25, 1914	
Gay, I. C. T.	Jarbridge	March 26, 1914	May 10, 1910
Ruffcorn, Wm. M.	Jarbridge	April 5, 1914	
Johnson, E. A. P.	Tuscarora	May 16, 1914	June 29, 1910
Kappler, Chas. R.	Carlin	May 20, 1914	June 11, 1910
Caine, Edwin E.	Elko	November 17, 1914	November 25, 1910
<i>Esmeralda</i>			
Kehoe, D. H.	Goldfield	January 29, 1913	February 1, 1909
Bowie, F. R.	Goldfield	January 23, 1913	January 30, 1909
Brown, Adams F.	Goldfield	February 5, 1913	February 20, 1909
Lightfoot, P. H.	Goldfield	March 8, 1913	June 1, 1909
Walser, Mark	Rawhide	March 17, 1913	March 30, 1909
Hartwell, Floyd S.	Hawthorne	April 1, 1913	April 27, 1909
Pyne, Frank J.	Goldfield	April 6, 1913	April 15, 1909
Hart, J. E.	Goldfield	April 6, 1913	April 15, 1909
Jennings, W. I.	Columbia	May 10, 1913	May 14, 1909
Isaacson, C. M.	Goldfield	May 11, 1913	May 17, 1909
Gellingham, A. V.	Goldfield	May 27, 1913	June 7, 1909
Douglas, J. F.	Goldfield	May 28, 1913	June 24, 1909
Easton, A. C.	Hawthorne	May 31, 1913	
Codd, A. C.	Goldfield	July 26, 1913	
Thompson, I. S.	Goldfield	September 7, 1913	September 11, 1909
Miller, J. H.	Hawthorne	October 11, 1913	October 21, 1909
Towers, Herbert	Douglas	November 18, 1913	November 30, 1909
Parsons, J. D., Jr.	Goldfield	December 8, 1913	December 16, 1909
Henderson, J. S.	Goldfield	April 27, 1914	April 30, 1910
Martin, John C.	Goldfield	July 22, 1914	
LaTourrette, E. S.	Goldfield	October 26, 1914	
Green, L. A. L.	Fletcher	November 23, 1914	
Roach, W. H.	Sweetwater	December 29, 1914	
<i>Eureka</i>			
Kearns, Thomas	Beowawe	August 12, 1913	
Flaherty, B. F.	Palisade	December 22, 1913	January 4, 1910
Gillece, C. M.	Buckhorn	May 3, 1914	May 31, 1910
<i>Humboldt</i>			
Callahan, J. A.	Lovelock	January 20, 1913	February 3, 1909
Minor, W. H.	McDermitt	February 3, 1913	March 29, 1909
Copley, Geo. H.	Humboldt	February 15, 1913	March 8, 1909
Howell, Thos. E.	Farrell	March 3, 1913	April 15, 1909
Painter, A. E.	Reno	April 15, 1913	
Jordan, George L.	Mazuma	June 19, 1913	July 1, 1909
Tobin, C. L.	Winnemucca	June 24, 1913	July 24, 1909
Bonnifield, M. S.	Winnemucca	July 21, 1913	July 27, 1909
Crittenden, S. H.	National	December 22, 1913	March 9, 1910
Flitts, W. R.	Lovelock	January 12, 1914	January 12, 1910
Mackey, C. D.	Winnemucca	March 15, 1914	March 26, 1910
Bonnifield, H. L.	Winnemucca	April 14, 1914	April 14, 1910
Lipman, J. A.	Winnemucca	August 24, 1914	September 9, 1910
Stone, Elliot K.	Winnemucca	August 25, 1914	September 8, 1910
Reinhart, Moses	Winnemucca	October 26, 1914	

NOTARIES PUBLIC—Continued

County, and name	Residence	Commission expires	Oath filed
Bird, F. H.	Seven Troughs	November 16, 1914	
Hood, Bert L.	Lovelock	December 11, 1914	December 12, 1910
Case, J. B.	Paradise Valley	December 7, 1914	December 23, 1910
Murrah, H. J.	Lovelock	December 26, 1914	
<i>Lander</i>			
Maestretti, A. J.	Austin	February 5, 1913	February 15, 1909
Cantwell, Charles A.	Austin	June 11, 1913	June 24, 1909
Scully, Dennis	Austin	July 9, 1913	July 27, 1909
Sprenger, Chas. O.	Battle Mountain	October 11, 1913	November 18, 1909
<i>Lincoln</i>			
Simmons, Jesse	Pioche	February 20, 1913	March 8, 1909
Patterson, Chas. W.	Pioche	February 20, 1913	
Woody, George	Fay	June 1, 1913	June 21, 1909
Abbott, James W.	Pioche	June 24, 1913	July 3, 1909
Garrison, C. W.	Pioche	July 14, 1913	
Ingram, Henry	Callente	August 21, 1913	August 30, 1909
Dobson, W. B.	Callente	September 7, 1913	
Maynard, W. D.	Callente	September 29, 1913	
Laney, W. S.	Callente	December 15, 1914	
McNamee, Leo A.	Callente	December 16, 1914	
<i>Lyon</i>			
Amea, L. R.	Smith	April 9, 1913	April 15, 1909
Pray, S. B.	Fernley	May 15, 1913	May 27, 1909
Whitacre, E. H.	Yerington	June 19, 1913	July 15, 1909
Lothrop, John	Dayton	July 8, 1913	July 12, 1909
Barlow, A. H.	Mason	September 13, 1913	October 1, 1909
Pilkington, H.	Yerington	December 11, 1913	January 25, 1910
Hannon, W. E.	Mason	May 27, 1914	June 8, 1910
<i>Nye</i>			
Chandler, Phil M.	Rhyolite	January 11, 1913	January 28, 1909
Spilman, C. F.	Bob	January 11, 1913	March 8, 1909
Gardner, A. C.	Goldyke	January 11, 1913	
Beckman, John	Rhyolite	January 19, 1913	January 22, 1909
Gribble, R. B.	Tonopah	May 3, 1913	June 4, 1909
Tustcher, Geo. B.	Tonopah	May 25, 1913	May 27, 1909
Price, H. C.	Tonopah	June 11, 1913	June 18, 1909
Thorne, W. F.	Current	September 1, 1913	January 26, 1910
Fisher, P. S.	Tonopah	December 13, 1913	December 24, 1909
Johnson, J. A.	Beatty	January 8, 1914	
Bowch, Kenneth J.	Tonopah	January 14, 1914	January 21, 1910
Millet, A. B.	Milletts	April 9, 1914	April 23, 1910
Loes, W. C.	Johnnie	May 21, 1914	
Richards, Chas.	Manhattan	October 20, 1914	
Stimler, Henry P.	Belmont	October 26, 1914	
Chambers, J. K.	Round Mountain	October 26, 1914	November 4, 1910
<i>Ormsby</i>			
Sanford, Geo. L.	Carson	March 8, 1913	March 22, 1909
Peters, C. H.	Carson	April 1, 1913	April 2, 1909
Davis, James T.	Carson	April 6, 1913	April 21, 1909
Fowler, Leonard B.	Carson	July 22, 1913	July 23, 1909
Murphy, Frank	Carson	Sept. 20, 1913	September 25, 1909
Ennes, Victor E.	Carson	August 5, 1914	August 11, 1910
<i>Storey</i>			
Lobenstein, Louis	Virginia	February 2, 1913	February 9, 1909
Corryell, Paul R.	Virginia	December 22, 1913	January 4, 1910
Mashburn, Grey	Virginia	February 17, 1914	February 28, 1910
Warren, Geo.	Virginia	September 17, 1914	
<i>Washoe</i>			
Hugh, Percy	Reno	January 14, 1913	January 26, 1909
Jones, W. D.	Reno	January 27, 1913	January 29, 1909
Sachereau, J. E.	Verdi	April 2, 1913	April 10, 1909
Salisbury, A. N.	Reno	April 6, 1913	April 9, 1909
Painter, A. E.	Reno	April 15, 1913	April 27, 1909

NOTARIES PUBLIC—Continued

County, and name	Residence	Commission expires	Oath filed
Dignowity, R. P.	Reno	June 25, 1913	July 6, 1909
Cheney, Everett W.	Reno	August 17, 1913	September 13, 1909
Robinson, J. L.	Reno	August 25, 1913	September 3, 1909
Menardi, H. B.	Reno	October 5, 1913	October 12, 1909
Mulcahy, H. C.	Sparks	October 8, 1913	January 10, 1910
Seeds, Wm. P.	Reno	October 11, 1913	October 18, 1909
Warren, E. L.	Sparks	January 3, 1914	January 12, 1910
McCarran, P. A.	Reno	February 2, 1914	February 5, 1910
Grob, Fred	Reno	February 5, 1914	February 14, 1910
Turner, DeWitt C.	Reno	March 14, 1914	March 18, 1910
O'Brien, Edw. C.	Reno	May 14, 1914	May 18, 1910
Scouler, Robt.	Reno	June 9, 1914	June 17, 1910
Frohlich, A. C.	Reno	August 27, 1914	September 16, 1910
Green, Geo. S.	Reno	September 12, 1914	
Norton, H. L.	Sheepshead	October 31, 1914	
Parker, J. S.	Reno	October 8, 1914	November 11, 1910
Burton, C. F.	Reno	October 15, 1914	October 24, 1910
O'Sullivan, J. B.	Reno	December 27, 1914	
<i>White Pine</i>			
Witcher, A. B.	Ely	January 17, 1913	January 20, 1909
Weber, John	Ely	January 18, 1913	January 26, 1909
Murriott, Jas.	Osceola	February 11, 1913	
Snow, O. H.	Lund	February 11, 1913	
Millard, F. W.	Ely	March 11, 1913	March 11, 1909
Slopansky, J. M.	Ely	May 27, 1913	
Chandler, C. S.	Ely	June 19, 1913	October 6, 1909
Haight, Andrew L.	Ely	September 30, 1913	October 13, 1909
McKay, Richard A.	Ely	December 13, 1913	December 27, 1909
Ives, R. R.	East Ely	January 14, 1914	
Commiskey, Frank E.	East Ely	January 29, 1914	March 25, 1910
Byrne, H. N.	Ely	March 2, 1914	
Boreman, G. F.	Ely	April 13, 1914	April 18, 1910
Reilly, H. C.	Ely	April 13, 1914	May 13, 1910
Oldfield, F. D.	Ely	April 20, 1914	
Walker, Chas. A.	Ely	June 16, 1914	June 16, 1910
Burgess, Ernest	Lund	August 15, 1914	September 7, 1910
Ivins, W. H.	Lund	August 15, 1914	
Linsley, George H.	Ely	August 20, 1914	September 16, 1910
Behrman, Henry	Preston	August 27, 1914	
Cannon, P. H.	Cherry Creek	October 13, 1914	October 13, 1910
Putnam, Graham F.	Ely	October 29, 1914	November 11, 1910

COMMISSIONERS OF DEEDS

Note and name	Residence	Commission expires	Oath filed
<i>California</i>			
W. G. Deal	San Francisco	August 5, 1911	August 15, 1907
M. V. Collins	San Francisco	August 20, 1911	February 11, 1908
J. D. Brown	San Francisco	August 26, 1911	August 30, 1907
H. B. Denson	San Francisco	August 22, 1912	
J. F. McPherson	Los Angeles	December 22, 1912	January 4, 1909
Ernest W. Levy	San Francisco	September 5, 1913	September 3, 1909
E. H. Norton	Los Angeles	October 8, 1913	October 19, 1909
F. E. Ryan	San Francisco	March 7, 1914	March 5, 1910
<i>England</i>			
T. G. Worsford	London	April 11, 1914	May 2, 1910
<i>New York</i>			
Joseph B. Braman	New York City	May 20, 1911	May 27, 1907
W. H. Corey	New York City	January 27, 1912	January 27, 1908
John J. Wiel	New York City	May 12, 1912	June 1, 1908
Wm. P. Phillips	New York City	July 1, 1912	July 20, 1908
<i>Pennsylvania</i>			
Wm. F. Henshaw	Philadelphia	November 20, 1911	
Edw. J. Hunt	Philadelphia	March 14, 1914	April 24, 1910
<i>Scotland</i>			
William L. A. Smith	Edinburg	December 9, 1911	January 13, 1908

COUNTY OFFICERS

Following is the list of county officers of Nevada for 1911-1912, as compiled from the official returns of the vote cast in each county.

County, county-seat, and office	Name
<i>Churchill—Fallon</i>	
Sheriff	J. C. Coniff
Assessor	J. W. Sifton
Clerk	C. L. Noble
Recorder and Auditor	J. W. Richards
Treasurer	F. F. Franke
District Attorney	W. S. Wall
County Commissioner (Long Term)	Chas. P. Cirac
County Commissioner (Short Term)	J. E. Danielson
County Commissioner (Hold-over)	E. P. McLean
<i>Clark—Las Vegas</i>	
Sheriff	Sam Gay
Assessor	S. R. Whitehead
Clerk	Harley A. Harmon
Recorder and Auditor	Frank A. Doherty
Treasurer	E. W. Clark
District Attorney	O. J. Van Pelt
Surveyor	Chas. E. McCarthy
Public Administrator	Lloyd D. Smith
County Commissioner (Long Term)	John M. Bunker
County Commissioner (Short Term)	T. A. Brown
County Commissioner (Short Term)	C. C. Ronnow
<i>Douglas—Genoa</i>	
Sheriff and Assessor	A. Arrild
Clerk and Treasurer	H. C. Jepsen
Recorder and Auditor	Fred Klotz
District Attorney	F. E. Brockliss
Public Administrator	Frank Maegher
County Commissioner (Long Term)	J. L. Campbell
County Commissioner (Short Term)	Louis Heltman
County Commissioner (Hold-over)	Leo Springmeyer

COUNTY OFFICERS—Continued

County, county-seat, and office	Name
<i>Elko—Elko</i>	
Sheriff	J. C. Harris
Clerk	Fred C. Voigt
Treasurer	Major H. Miller
Assessor	W. M. Weathers
Recorder	W. G. Greathouse
District Attorney	James Dysart
Surveyor	E. A. Frissell
Public Administrator	
County Commissioner (Long Term)	G. M. Moody
County Commissioner (Short Term)	Issac Griswold
County Commissioner (Hold-over)	Wm. Willis
Member of Board of Education	A. W. Hesson
<i>Emeralda—Goldfield</i>	
Sheriff and Assessor	W. A. Ingalls
Clerk and Treasurer	Joseph Hamilton
Recorder and Auditor	M. J. Bell
District Attorney	J. Emmett Walsh
County Commissioner (Long Term)	Henry Boerlin
County Commissioner (Short Term)	Tim Connolly
County Commissioner (Unexpired)	Walter S. Baring
Surveyor	John D. Brown
Public Administrator	Adams F. Brown
<i>Eureka—Eureka</i>	
Sheriff	Martin Mahoney
Clerk and Treasurer	Roderick McCharles
Assessor	H. C. McTerney
Recorder	Eather Edgar
District Attorney	Thos. J. McParlin
County Commissioner (Long Term)	Alex. Fraser
County Commissioner (Short Term)	Otis Fulton
County Commissioner (Hold-over)	J. B. Biall
Member of Board of Education (Long Term)	F. Obersteg
Member of Board of Education (Short Term)	J. J. Lucey
<i>Humboldt—Winnemucca</i>	
Sheriff	S. G. Lamb
Clerk	J. W. Davey
Treasurer	F. G. Hoenstine
Assessor	H. M. Leonard
Recorder	S. J. Bonnielfield
District Attorney	J. A. Callahan
Surveyor	H. H. Sheldon
Public Administrator	Chris Wolf
County Commissioner (Long Term)	C. E. Haviland
County Commissioner (Short Term)	J. D. Bradshaw
County Commissioner (Hold-over)	H. Stoker
Member of Board of Education (Long Term)	H. W. Duncan
Member of Board of Education (Short Term)	W. A. Brown
<i>Lander—Austin</i>	
Sheriff	M. E. Ryan
Clerk	Harvey E. Harris
Treasurer	Robert Hogan
Assessor	H. R. Lemaire
Recorder and Auditor	Bert Acree
District Attorney	D. A. Pate
Surveyor	D. P. Liddell
Public Administrator	R. R. Landes
County Commissioner (Long Term)	Jas. Litster
County Commissioner (Short Term)	L. E. Kendrick
County Commissioner (Hold-over)	John H. Spencer

COUNTY OFFICERS—Continued

County, county-seat, and office	Name
<i>Lincoln—Ploche</i>	
Sheriff	O. H. Smith
Clerk	C. W. Garrison
Treasurer	William E. Orr
Assessor	A. H. Norris
Recorder and Auditor	Chas. Culverwell
District Attorney	Leo A. McNamee
Public Administrator	
County Commissioner (Long Term)	John Ewing
County Commissioner (Short Term)	James Ryan
County Commissioner (Hold-over)	Joseph Ronnow
Member of Board of Education (Long Term)	A. V. Lee
Member of Board of Education (Short Term)	C. A. Thompson
<i>Lyon—Dayton</i>	
Sheriff and Assessor	D. P. Randall
Clerk and Treasurer	Chas. A. McLeod
Recorder	Clark Guild
District Attorney	John Lothrop
Surveyor	J. D. Leavitt
Public Administrator	J. F. McKay
County Commissioner (Long Term)	M. J. King
County Commissioner (Short Term)	C. T. Martin
County Commissioner (Hold-over)	I. A. Strosnider
Member of Board of Education (Long Term)	C. E. Leavitt
Member of Board of Education (Short Term)	J. G. Young
<i>Nye—Tonopah</i>	
Sheriff and Assessor	Ed. Malley
Clerk	Robt. G. Pohl
Treasurer	Frank P. Mannix
Recorder	Puddy Grimes
District Attorney	J. A. Sanders
Public Administrator	A. H. Keenan
County Commissioner (Long Term)	T. P. O'Connell
County Commissioner (Short Term)	C. A. Humphrey
County Commissioner (Hold-over)	W. T. Cuddy
<i>Ormsby—Carson</i>	
Sheriff and Assessor	Ed. Regan
Clerk and Treasurer	E. O. Patterson
Recorder and Auditor	J. H. Stern
District Attorney	Geo. L. Sanford
County Commissioner (Long Term)	Geo. E. Kitzmeyer
County Commissioner (Short Term)	Joseph Rochon
County Commissioner (Hold-over)	E. P. Esser
<i>Storey—Virginia City</i>	
Sheriff and Assessor	Phil. Seeman
Clerk and Treasurer	W. V. Ryan
Recorder and Auditor	J. J. Quinlan
District Attorney	Geo. N. Noel
Surveyor	Richard Tobin
Public Administrator	J. L. Godfrey
County Commissioner (Long Term)	W. J. Hill
County Commissioner (Short Term)	J. P. Ennis
County Commissioner (Unexpired Term)	Chas. L. Brown
<i>Washoe—Reno</i>	
Sheriff	C. P. Ferrell
Clerk	W. A. Fogg
Treasurer	D. B. Boyd
Assessor	John Hayes
Recorder	C. H. Stoddard
District Attorney	William Woodburn
Surveyor	D. H. Updyke
County Commissioner (Long Term)	Geo. W. Perkins
County Commissioner (Short Term)	R. L. Robison
County Commissioner (Hold-over)	Edwin Ferris

COUNTY OFFICERS—Continued

County, county-seat, and office	Name
<i>White Pine—Ely</i>	
Sheriff	A. J. Butler
Clerk	F. D. Oldfield
Treasurer	A. J. Carpenter
Assessor	J. F. Miles
Recorder and Auditor	Wm. McKnight
District Attorney	C. J. McFadden
Public Administrator	C. J. McFadden
Surveyor	Frank W. Millard
County Commissioner (Long Term)	C. C. Caperton
County Commissioner (Short Term)	J. C. Wheeler
County Commissioner (Hold-over)	
Member of Board of Education (Long Term)	Lindsay Duncan
Member of Board of Education (Short Term)	L. T. Brock

POLITICAL DATA

In Relation to the Territorial Government, Constitution, and the State Government of Nevada

The first public meeting, in what is now Nevada, of which any record was kept, was held at "Mormon Station" (now Genoa), November 12, 1851. The object of this meeting was to organize a squatter government, and to adopt local rules for the government of the settlers and their property. The meeting agreed upon a petition to the National Congress for a Territorial Government. A second meeting was held November 19th, same year, and the next day a local form of government was adopted.

Carson County, Utah, was organized by the following Act:

*An Act defining the boundaries of Carson County, and providing
for the organization thereof.*

SECTION 1. Be it enacted by the Governor and Legislative Assembly of the Territory of Utah: That all that portion of the country bounded north by Desert County, east by the parallel of longitude 118° , south by the boundary line of this Territory, and west by California, is hereby included within the limits of Carson County, and until organized is attached to Millard County for election, revenue and judicial purposes.

SEC. 2. The Governor is hereby authorized to appoint a Probate Judge for said county, when he shall deem it expedient, and said Probate Judge, when appointed, shall proceed to organize said county, by dividing the county into precincts and causing an election to be held according to law, to fill the various county and precinct offices, and locate the county-seat thereof.

W. RICHARDS,
President of the Council.

J. M. GRANT,
Speaker of the House of Representatives.

Approved January 17, 1854.

BRIGHAM YOUNG,
Governor of Utah Territory.

TERRITORY OF UTAH,
SECRETARY'S OFFICE.

* { SEAL } * I, Elijah Sells, Secretary of Utah Territory, do hereby certify that the above and foregoing is a true copy.
* { SEAL } * Witness my hand and the Great Seal of the Territory this
22d day of October, 1892.

ELIJAH SELLS,
Secretary of Utah Territory.

This embraced all of Washoe, Douglas, Lyon, Ormsby and Storey Counties, the greater part of Esmeralda and Churchill Counties, and a portion of Humboldt.

The first attempt at representation at Washington was made by electing James W. Crane as a delegate to represent the claims of the settlers to a Territorial Government. Crane having died, John J. Musser was elected his successor November 12, 1859.

On June 6, 1859, a mass meeting of delegates from the several districts was held, at which the 14th day of July, 1859, was fixed for holding an election for the purpose of electing delegates to a constitutional convention. Delegates so elected met at Genoa on the 18th day of the same month, and in a ten days' session adopted a declaration of rights and a constitution.

This constitution was submitted to the people September 1, 1859. The constitution was adopted, and Isaac Roop elected Governor, with a Legislature and other state officers. Roop was the only officer who attempted to qualify.

The Legislature met at Genoa on the 15th day of December, 1859, and adjourned to meet in July, 1860. They never met again.

John Cradlebaugh, one of the United States District Judges for Utah Territory, arrived at Genoa in the summer of 1859, and impaneled the first grand jury that ever met in what is now the State of Nevada.

TERRITORIAL GOVERNMENT

The Territory of Nevada was organized by an Act of Congress entitled "An Act to organize the Territory of Nevada," approved March 2, 1861.

In pursuance of this Act, James W. Nye of New York was appointed and commissioned Governor of Nevada Territory by President Lincoln March 22, 1861.

Governor Nye arrived in Carson July 8, 1861, and on the 11th day of that month issued a proclamation declaring the Territorial Government organized.

The population, as shown by a census taken by Henry DeGroot, July, 1861, was 16,347. The following officers constituted the Territorial Government: J. W. Nye, Governor; Orion Clemens, Territorial Secretary; Benj. B. Bunker, Attorney-General; John T. Lockhart, Indian Agent; Perry G. Childs, Territorial Auditor; J. H. Kinkead, Treasurer; John W. North, Surveyor-General; Butler Ives, Deputy Surveyor-General; John F. Kidder and Julius E. Garret, Surveyor-General's Clerks; S. C. Gallagher, Governor's Private Secretary; John Cradlebaugh, Delegate in Congress; George Turner, Chief Justice Supreme Court; Horatio N. Jones, Associate Justice; Gordon N. Mott, Associate Justice, and J. McC. Reardon, Clerk.

The District Courts were organized as follows: First District: Gordon N. Mott, Judge; David M. Hanson, Clerk; Dighton Carson, District Attorney. Second District: George Turner, Judge; Alfred Helm, Clerk; Marcus D. Larowe, District Attorney. Third District: Horatio N. Jones, Judge; Alfred James, Clerk; E. B. Zabriskie, District Attorney.

The following were appointed Probate Judges: Chauncey Noteware, Douglas County; A. W. Oliver, Humboldt County; William Haydon,

Lyon County; E. C. Dixon, Ormsby County; L. W. Ferris, Storey County.

Members of the First Territorial Council were: J. W. Pugle, Ira M. Luther, W. M. Stewart, John W. Grier, Thomas Hannah, A. W. Pray, J. L. Van Bokkelen, Solomon Geller, Isaac Roop. The officers of the Council were: J. C. Van Bokkelen, President; Henry O. Smeathmen, Secretary, and W. H. Barstow, Assistant Secretary; Noah T. Carpenter, Sergeant-at-Arms; P. H. Shannon, Messenger, and Henry Lewis, Page.

Members of the Assembly were: William Teall, Samuel Youngs, James McLean, William P. Harrington, Jr., John D. Winters, Wm. L. Card, R. M. Ford, John H. Mills, Mark H. Bryan, Ephraim Durham, Miles N. Mitchell, Edward C. Ing, James H. Sturtevant, William J. Osborn, John C. Wright. The officers of the Assembly were: Miles N. Mitchell, Speaker; William Martin Gillespie, Clerk; Samuel E. Wetherell, Assistant Clerk; J. B. McCormack, Sergeant-at-Arms; Charles C. Conger, Assistant Sergeant-at-Arms; C. S. Piersen, Messenger; Robert T. Haslan, Page.

The Territorial Legislature of 1862 passed an Act entitled "An Act to frame a Constitution and State Government for the State of Washoe," which was approved December 20, 1862, providing for an election on the first Wednesday in September, 1863, at which election the question of State Government or no State Government was submitted at the same time delegates were voted for as members of the convention. At this election the vote showed a popular demand for statehood, and elected the following citizens as members of a convention:

Kinkead, John H.	Ormsby County
Gibson, George L.	Ormsby County
Wasson, Warren	Ormsby County
Johnson, J. Neely	Ormsby County
Dorsey, E. B.	Ormsby County
Noteware, C. N.	Douglas County
Haines, J. W.	Douglas County
Small, James W.	Douglas County
Stark, James	Esmeralda County
Bechtel, F. K.	Esmeralda County
Youngs, Samuel	Esmeralda County
Stearns, L. O.	Esmeralda County
Connor, Henry	Esmeralda County
Epler, W.	Humboldt County
Nightingill, A. W.	Humboldt County
Harrison, W. R.	Humboldt County
Ralston, J. H.	Lander County
Larrowe, Marcus D.	Lander County
Kennedy, F. N.	Lyon County
Hickok, W. B.	Lyon County
Hudson, George A.	Lyon County
Verdin, Wm. H.	Lyon County
McClure, James B.	Lyon County
Stewart, Wm. M.	Storey County
Chapin, S. A.	Storey County

Mitchell, M. N.	Storey County
Plunkett, J. R.	Storey County
Brosnan, C. M.	Storey County
Collins, John A.	Storey County
Ball, N. A. H.	Storey County
Albon, W. G.	Storey County
Corey, J. C.	Storey County
Hite, Levi	Storey County
North, J. W.	Washoe County
Ing, E. C.	Washoe County
Porter, C. S.	Washoe County
Shamp, T. B.	Washoe County
Ent, F. A.	Washoe County

On the 2d day of November, 1863, the members elected to form a convention were called to order by Orion Clemens, Territorial Secretary, and the body was organized by the election of John W. North as President, and Wm. M. Gillespie as Secretary. This convention was in session thirty-two days, and adjourned on the 11th day of December, 1863. On the 19th day of January, 1864, the Constitution framed by this convention was submitted to a vote and at the same time the following ticket was voted for state officers:

For Representative in Congress—John B. Winters of Lyon County.
 For Governor—Miles N. Mitchell of Storey County.
 For Lieutenant-Governor—M. S. Thompson of Humboldt County.
 For Attorney-General—H. C. Worthington of Lander County.
 For Justices Supreme Court—J. B. Harmon of Storey County; M. D. Larrowe of Lander County; R. S. Mesick of Esmeralda County.
 For Clerk Supreme Court—Alfred Helm of Ormsby County.
 For Secretary of State—Orion Clemens of Ormsby County.
 For State Treasurer—W. B. Hickok of Lyon County.
 For State Controller—Edwin A. Sherman of Esmeralda County.
 For Superintendent of Public Instruction—A. F. White of Ormsby County.
 For State Printer—G. W. Bloor of Storey County.

The Constitution was overwhelmingly defeated, while the officers were elected, but found their honors empty because there were no offices to fill.

The question of statehood was still agitated, particularly by aspiring politicians. A session of the Territorial Legislature was held in January and February, 1864, but no provision was made for another convention. On the 21st of March, 1864, the Congress of the United States passed an Act, the title of which reads: "An Act to enable the people of the Territory of Nevada to form a Constitution and State Government, and for the admission of such State into the Union on an equal footing with the original States."

Under the Congressional Act delegates to a convention were elected, and on the 4th day of July, 1864, met at Carson City, Nevada. The Constitution of 1863 was taken as a basis, and, after a session of twenty-three days, the present Constitution was formulated, differing in but few material features from that of 1863.

The personnel of this convention was as follows:

MEMBERS

Name	County	Profession	Age	State in life	Place of nativity
Ball, Nathaniel A. H.	Storey	Banker	37	Single	New Hampshire
Banks, James A.	Humboldt	Mining Supt.	36	Single	Pennsylvania
Belden, W. W.	Washoe	Lumber dealer	30	Married	Vermont
Brady, H. B.	Washoe	Mechanic	28	Single	Connecticut
Brosnan, Cornelius M.	Storey	Lawyer	49	Married	Ireland
Chaplin, Samuel A.	Storey	Miner	52	Married	Massachusetts
Collins, John A.	Storey	Miner	50	Married	Vermont
Crawford, Israel	Ormsby	Editor	42	Married	New York
Crosman, J. S.	Lyon	Miner	44	Married	New York
De Long, Charles E.	Storey	Lawyer	32	Married	New York
Dunne, E. F.	Humboldt	Lawyer	28	Single	New York
Earl, Josiah	Storey	Lumber dealer	42	Married	Ohio
Fitch, Thomas	Storey	Lawyer	29	Married	New York
Frizzell, Lloyd	Storey	Attorney	40	Single	Ohio
Folsom, Gilman N.	Washoe	Lumberman	35	Married	Maine
Gibson, Geo. L.	Ormsby	Merchant	40	Married	Maine
Haines, J. W.	Douglas	Farmer	39	Married	Lower Canada
Hawley, Albert T.	Douglas	Lawyer	33	Single	Kentucky
Hovey, Almon	Storey	Merchant	45	Married	New York
Hudson, George A.	Lyon	Mill owner	54	Single	Massachusetts
Johnson, J. Neely	Ormsby	Lawyer	38	Married	Indiana
Jones, William H.	Humboldt				
Kennedy, Francis H.	Lyon	Lawyer	25	Single	Pennsylvania
Kinkead, J. H.	Ormsby	Merchant	37	Married	Pennsylvania
Lockwood, A. J.	Ormsby	Mechanic	30	Single	New York
Mason, B. S.	Esmeralda	Physician	47	Widower	New York
McClinton, J. G.	Esmeralda	Editor	26	Single	Illinois
Morse, E. A.	Lander				
Murdock, H. E.	Churchill	Millwright	64	Single	New York
Nourse, George A.	Washoe	Lawyer	39	Married	Maine
Parker, H. G.	Lyon	Mining Supt.	35	Married	Vermont
Proctor, Francis M.	Nye	Lawyer	36	Married	Kentucky
Sturtevant, James H.	Washoe	Farmer	36	Married	New York
Tazliabue, Francis	Nye	Surveyor	31	Single	England
Tozer, Charles W.	Storey	Mining, Milling	32	Single	New York
Warwick, J. H.	Lander	Lawyer	38	Married	Connecticut
Wellington, D.	Esmeralda				
Wetherell, William	Esmeralda	Mining	44	Single	Pennsylvania
Williams, R. H.	Lander				

OFFICERS

Name	County	Office	Age	State in life	Place of nativity
Johnson, J. Neely	Ormsby	President	38	Married	Indiana
Gillespie, William M.	Storey	Secretary	26	Single	Albany, N. Y.
Whitford, Andrew	Storey	Asst. Secretary	32	Single	Rhode Island
Marsh, Andrew J.	California	Official Reporter	58	Married	New York
Carson, Thomas M.	Ormsby	Sergt.-at-Arms	38	Single	Massachusetts
Keene, William E.	Ormsby	Doorkeeper	36	Married	Indiana
Richard, George	Ormsby	Page	12	Single	California

The Constitution framed by this convention was submitted to the people on the fourth Wednesday in September, 1864, and was approved

by a considerable majority of the electors voting. On the 31st day of October following the State was by proclamation declared to be one of the States of the Union.

At the general election, held a few days after, the following-named citizens were elected national and state officers:

For Presidential Elector.....	S. T. Gage of Storey County
For Presidential Elector	A. S. Peck of Esmeralda County
For Presidential Elector	A. W. Baldwin of Storey County
For Governor	H. G. Blasdel
For Lieutenant-Governor.....	J. S. Crosman
For Member of Congress.....	H. G. Worthington
For Judge of Supreme Court.....	H. O. Beatty
For Judge of Supreme Court	C. M. Brosnan
For Judge of Supreme Court.....	J. F. Lewis
For Clerk of Supreme Court.....	Alfred Helm
For Secretary of State.....	C. N. Noteware
For Attorney-General.....	George A. Nourse
For Treasurer	E. Rhodes
For Controller.....	A. W. Nightingill
For Surveyor-General	S. H. Marlette
For Superintendent of Public Instruction.....	A. F. White
For Adjutant-General	John Cradlebaugh
John Church was chosen State Printer, and Thomas Wells the Governor's Private Secretary.	

An Act of the Legislature of 1861 provided for a Territorial Seal, designed as follows:

Mountains with a stream of water coursing down their sides and falling on the overshot wheel of a quartz mill at the base. A miner leaning on his pick and upholding a United States flag with a motto expressing the two ideas of loyalty to the Union and the wealth to sustain it. *Volens et Potens*.

Several designs were made and submitted for a State Seal, none of which proved acceptable. The Legislature in 1866 passed an Act providing for "a Seal of State for the State of Nevada." It is described in the Act as follows: "The Great Seal of the State of Nevada," the design of which shall be as follows, to wit: In the foreground two large mountains, at the base of which, on the right, there shall be located a quartz mill, and on the left a tunnel penetrating the silver leads of the mountain, with a miner running out a carload of ore and a team loaded with ore for the mill. Immediately in the foreground there shall be emblems indicative of the agricultural resources of the State; a plow, a sheaf and a sickle; in the middle ground a train of railroad cars passing a mountain gorge; also a telegraph line extending along the line of the railroad. In the extreme background a range of snow-clad mountains, with the rising sun in the east; thirty-six stars to encircle the whole group in an outer circle, the words "The Great Seal of the State of Nevada," to be engraven, with these words for the motto of the State: "All for Our Country."

LIST OF OFFICERS

Federal and Territorial, located at Carson City, the Capital of the Territory—1861-1864

Name	Official position
Nye, James W.	Governor
Clemens, Orion	Secretary of State
Bunker, Benjamin	Attorney-General
Childs, Berry G.	Territorial Auditor
Kinkaid, John H.	Territorial Treasurer
Gallagher, S. C.	Governor's Private Secretary
North, John W.	Surveyor-General
Ives, Butler	Deputy Surveyor-General
Kidder, John F.	Chief Clerk
Garret, Julius E.	Assistant Clerk
Cradlebaugh, John	Delegate to Congress
<i>The Supreme Court</i>	
Turner, George E.	Chief Justice
Jones, Horatio N.	Associate Justice
Mott, Gordon N.	Associate Justice
Reardon, J. McC	Clerk
<i>Changes in 1862</i>	
Mott, Gordon N.	Delegate to Congress
White, A. F.	Superintendent of Public Instruction
Sampson, William	Governor's Private Secretary
<i>Changes in 1864</i>	
Edwards, Theodore D.	Attorney-General
Wasson, Warren	Marshal
Ross, William W.	Territorial Auditor
Lockhart, J. T.	Indian Agent
Helm, Alfred	Clerk Supreme Court
Locke, P. B.	Associate Justice
North, John W.	Associate Justice

TERRITORIAL LEGISLATURE

FIRST SESSION

THE COUNCIL—HON. J. L. VAN BOKKELEN, *President*

Name	Residence
Geller, Solomon	Washoe Valley
Grier, John W.	Silver City
Hanna, Thomas	Gold Hill
Luther, Irs M.	Genoa
Pray, A. W.	Virginia City
Pugh, J. W.	Aurora
Roop, Isaac	Honey Lake
Stewart, William M.	Carson City
Van Bokkelen, J. L.	Virginia City

THE HOUSE OF REPRESENTATIVES—HON. MILES N. MITCHELL, *Speaker*

Name	Residence
Bryan, Mark H.	Virginia Cit
Card, W. L.	Silver Cit
Durham, Ephraim	Virginia Cit
Ford, R. M.	Daytc
Harrington, William P., Jr.	Carson Cit
Ing, Edward C.	Truckee Meadow
McLean, James	Gent
Mills, John H.	Gold Hi
Mitchell, Miles N.	Virginia Cit
Osborn, William J.	Buckland
Sturtevant, James A.	Washoe Vall
Teal, William E.	Auro
Winters, John D.	Carson Cit
Wright, John C.	Honey La
Youngs, Samuel	Auro

SECOND SESSION—1862

THE COUNCIL—HON. JOHN W. PUGH, *President*

Ford, R. M.	Lewis, John C.	Pugh, John W.	Sturtevant, James F
Geller, Solomon	Luther, Ira M.	Roop, Isaac	Thompson, M. S.
Hall, Gaven D.	Pray, A. W.	Steele, Henry M.	Van Bokkelen, J. L.
Hanna, Thomas			

THE HOUSE OF REPRESENTATIVES—HON. JOHN H. MILLS, *Speaker*

Ackley, J. M.	Fisher, Robert	Mills, John H.	Treadway, A. D.
Burke, Ed. R.	Howard, J. G.	Mineer, W. S.	Tuttle, C. M.
Brumfield, H. H.	Lovejoy, J. K.	Mitchell, M. N.	Thompson, M. S.
Calder, J. M.	McDonald, J., Jr.	Perkins, R. W.	Williams, J.
Claggett, Wm. H.	Meagher, J. D.	Ross, John S.	Winters, John D.
Curry, Abram	McKeel, Arthur S.	Simmons, A. J.	Winters, T.
Davenport, W. H.			Waldron, D. E.

THIRD SESSION—1864

THE COUNCIL—HON. GAVEN D. HALL, *President*

Baldwin, A. W.	Curry, A.	Flagg, H. H.	Sheldon, N. P.
Chamberlain, P.	Daggett, R. M.	Negus, T. G.	Sturtevant, James I
Coddington, J. J.			

THE HOUSE OF REPRESENTATIVES—HON. A. J. SIMMONS, *Speaker*

Barclay, T.	Dixon, E. C.	Hess, Jacob	Requa, I. L.
Brumfield, W. H.	Elliott, A. B.	Hunter, D. E.	Stewart, W.
Calder, J. W.	Fisher, Robert	Jones, S. E.	Simmons, A. J.
Claggett, Wm. H.	Gillespie, W. M.	McDonald, J., Jr.	Trask, R. E.
Curlier, B.	Gore, Hiram	Nelson, John	Tennant, T. J.
Dean, J. C.	Heaton, Warren	Phillips, E. E.	Unger, A. H.

THE NEVADA STATE LEGISLATURE

FIRST SESSION—1864-65

SENATE—HON. J. S. CROSMAN, *President, ex officio*; HON. J. S. SLINGERLAND, *President pro tem.*

Claggett, Wm. A.	Hobart, W. W.	Larrowe, M. D.	Slingerland, J. S.
Doron, Lewis	Ives, John	Lockwood, A. J.	Sumner, C. A.
Hastings, D. L.	James, Alfred	Proctor, F. M.	Thompson, M. S.
Haines, J. W.	Kellogg, S. A.	Seely, Jonas	Winton, N. W.
Hutchins, F.	Lambert, C.		

ASSEMBLY—HON. C. W. TOZER, *Speaker*

Beers, A. C.	Denson, S. C.	Mayhugh, J. S.	Sine, E. P.
Beck, H. H.	Dun, J. A.	McKeeby, L. C.	Smith, Jacob
Brown, D. H.	Epstine, Henry	Nichols, B. H.	St. Clair, J. A.
Brund James	Greeley, A. L.	Parker, H. G.	Toombs, W. F.
Brund, H. M.	Hinckley, J. L.	Patton, Edmund	Tozer, C. W.
Bishop, W. W.	Hawkins, Cyril	Rosenblatt, M. A.	Walter, D. P.
Brad, Erasmus	Haskell, D. H.	Rigby, R. A.	Wellington, D.
Carey, J. E. W.	Lee, W. G.	Small, J. W.	Young, R. A.
Carter, W. M.	Myrick, J. A.	Shackleford, R. M.	

SECOND SESSION—1866

SENATE—HON. J. S. CROSMAN, *President, ex officio*; HON. J. S. SLINGERLAND, *President pro tem.*

Beers, Lewis	Ives, John	Lockwood, A. J.	Sumner, Chas. A.
Bishop, D. L.	James, Alfred	Proctor, F. M.	Thompson, M. S.
Baker, J. W.	Kellogg, S. A.	Seely, Jonas	Trittle, F. A.
Buchanan, Fred	Lambert, Charles	Slingerland, Jas. S.	Winton, N. W.
Carter, W. W.	Larrowe, M. D.		

ASSEMBLY—HON. JAMES A. BANKS, *Speaker*; HON. JOHN C. JAMES, *Speaker pro tem.*

Beers, James A.	Fisher, Robert	Ingham, Edward	O'Neill, Felix
Brown, A. C.	Gaige, M. M.	James, John C.	Prince, T. B.
Beck, H. H.	Glover, E. F.	Julien, T. V.	Taylor, W. H.
Beck, J. J.	Grey, O. H.	Lane, Thomas	Van Dewater, John
Beers, Orion	Hall, J. F.	Linn, J. J.	Walton, G. W.
Bishop, James	Haskell, D. H.	Mason, B. S.	Williams, R. H.
Brown, W. M.	Hayden, C. S.	Mayhugh, John S.	Wood, Dunois
Brown, T. D.	Hinckley, J. L.	Munckton, George	Woodruff, J. W.
Brown, A. B.	Hudson, George A.	McDougall, H. C.	Work, Jeff J.

THIRD SESSION—1867

SENATE—HON. JAMES S. SLINGERLAND, *President, ex officio*; HON. CHARLES A. SUMNER, *President pro tem.*

Beers, C.	Grey, O. H.	Mason, B. S.	Stevenson, C. C.
Beers, Lewis	Haines, J. W.	Meder, B. H.	Sumner, Charles A.
Buchanan, C. H.	Hastings, D. L.	Monroe, W. G.	Terry, George
Brown, T. D.	Hutchins, Fred	Nelson, John	Welty, D. W.
Brown, S.	Linn, J. J.	Proctor, F. M.	

ASSEMBLY—HON. R. D. FERGUSON, *Speaker*; HON. T. V. JULIEN, *Speaker pro tem.*

Beers, T. N.	Graves, J. M.	Mallory, E.	Rooney, J. F.
Beers, H. H.	Horton, D. A.	Mayhugh, John H.	St. Clair, James A.
Brown, W. M.	Huse, S. A.	Munckton, George	Stamper, O. K.
Brown, Robert	Julien, T. V.	Mitchell, M. N.	Sawney, J. L.
Brown, Wallace	Jones, W. D.	Poor, B. V.	Strother, E.
Brown, J. M.	Jacobs, J. R.	Parmater, P. J.	Tennant, Thomas J.
Brown, George H.	Koneman, A.	Parker, Thomas	Wingate, A. M.
Brown, G. N.	Lissak, A. H.	Prince, T. B.	Walton, G. W.
Brown, M. D.	Lammon, George I.	Potter, A. K.	Welsh, John
Brown, W. C.			Wheeler, J. P.

NOTE—The third session of the Legislature was a special session, called by the Governor, the session being the same as of the second session, and was in session twenty days.

FOURTH SESSION—1869

SENATE—HON. JAMES S. SLINGERLAND, *President, ex officio*; HON. T. D. EDWARDS, *President pro tem.*

Beers, T. W.	Grey, O. H.	Hurd, M. S.	Shamp, T. B.
Beers, M. S.	Haines, J. W.	Linn, J. J.	Stevenson, C. C.
Brown, D. H.	Hall, W. N.	Mason, B. S.	Trittle, F. A.
Buchanan, C. H.	Hazard, E. B.	Monroe, W. G.	Welty, D. W.
Brown, T. D.	Hastings, D. L.	Mullen, Robert	Wilson, Samuel

ASSEMBLY—HON. D. O. ADKISON, *Speaker*; HON. JOHN S. MAYHUGH, *Speaker pro tem.*

Adkison, D. O.	Coburn, G. D.	King, C. D.	Scott, R. H.
Anderson, J. M.	Corbett, Wm. H.	Lammon, Geo. I.	Shakespeare, C. P.
Barney, J. K.	Dangberg, H. F.	Mayhugh, J. S.	Shimmlin, E. R.
Bowman, John	Davis, S. J.	Mills, G. F.	Small, J. W.
Brown, Wm.	Doolin, Wm.	Moody, R. J.	Tennant, Thomas J.
Bunker, N. E.	Ford, J. S.	Moulton, S. A.	Waller, A. B.
Burson, I. S.	Gray, W. D.	Potter, A. K.	Welch, John
Burlingame, J. A.	Hanford, J. M.	Randall, F. W.	Woodworth, J. M.
Clarke, E.	Hansen, John	Richardson, J. L.	Wright, S. C.
Cleveland, A. C.	Hillyer, Curt J.	Rule, G. W.	

FIFTH SESSION—1871

SENATE—HON. FRANK DENVER, *President, ex officio*; HON. D. L. HASTINGS, *President pro tem.*

Abraham, T. W.	Eastman, C. H.	Hill, William	Moore, Robert
Bonnifield, M. S.	Fox, L. T.	Hopkins, G. W.	Phelan, James
Boring, William M.	Hall, W. N.	McBeth, Robert	Shamp, T. B.
Brown, D. H.	Hastings, D. L.	McCoy, W. W.	Small, James
Cleveland, A. C.	Hazard, E. B.	Mills, G. F.	Spencer, J.
Crawford, Israel	Hazlett, J. C.	Moore, J. B.	

ASSEMBLY—HON. ROBERT E. LOWERY, *Speaker*; HON. THOMAS J. TENNANT, *Speaker pro tem.*

Barber, O. T.	Ellyson, J. W.	Lockwood, A. J.	Rogers, George W.
Beck, H. H.	Fuller, S. L.	Lowery, R. E.	Roney, J. F.
Bowman, John	Garaghan, M. B.	Manning, D. F.	Savage, J. A.
Buckingham, E. L.	Gray, John M.	McClellan, J. A.	Saville, C. S.
Burlingame, J. A.	Greenbald, A. H.	McLeod, Angus	Simpson, D. C.
Brown, W.	Harris, Thomas	Murphy, Daniel	Smith, R. T.
Canavan, P. P.	Hatch, Andrew J.	Owen, Sam	Tennant, Thomas J.
Child, John S.	Hay, A. C.	Organ, Joseph	Trousdale, W. A.
Cowan, J. R.	Hogan, H. H.	Patchen, C. H.	Wagner, John
Dangberg, H. F.	Jones, T. J.	Piper, Henry	Willard, H. A.
Delano, M. R.	Lawson, A.	Potter, A. K.	Williams, Thos. H.
Dovey, W. C.	Likens, G. W.		

SIXTH SESSION—1873

SENATE—HON. FRANK DENVER, *President, ex officio*; HON. ISRAEL CRAWFORD, *President pro tem.*

Campbell, Frank	Eastman, C. H.	McCoy, W. W.	Small, J. W.
Cassidy, G. W.	Fox, L. T.	McClinton, J. G.	Stevenson, C. C.
Clapp, R. S.	Hazlett, J. C.	Mills, G. F.	Thompson, William
Cleveland, A. C.	Hill, William	Moore, J. B.	Varian, C. S.
Crawford, Israel	Hobart, W. S.	McBeth, Robert	Walter, D. P.
Davenport, T. S.	Lockwood, A. J.	Phelan, James	Wilson, J. R.

ASSEMBLY—HON. JOHN BOWMAN, *Speaker*; HON. O. H. GREY, *Speaker pro tem.*

Adams, T. M.	Crawford, J.	Lemmon, F.	Sanford, J. M.
Allen, C.	Elzy, E. J.	McCall, W. R.	Shoaff, P. L.
Andrews, N. G.	Fox, Jacob	Morrison, G. H.	Smith, J. P.
Arnold, R.	Drake, F. V.	Mathews, E.	Shepperd, W. B.
Bowman, J.	Grey, O. H.	Prague, J. G.	Stoddard, C. H.
Bruner, P. M.	Hart, T. M.	Price, W. E.	Street, H. C.
Burgess, J. H.	Gallagher, J. B.	Owen, S.	Stern, E. L.
Cole, F. W.	Horton, R. L.	Rickey, T. B.	Twiss, J. O.
Craig, P. A.	Keyser, W. D.	Robinson, T.	Tobriner, J.
Carpenter, W. H.	Hoppin, J. H.	Randall, J.	Vinege, D. C.
Dangberg, H. F.	Lyman, D. B.	Savage, J. A.	Wallace, T.
Derby, C.	Mack, T. P.	Sessions, E. C.	Wilson, J. W.

SEVENTH SESSION—1875

SENATE—HON. JEWETT W. ADAMS, *President, ex officio*; HON. C. C. STEVENSON, *President pro tem.*

Cassidy, G. W.	Farrell, M. J.	McClinton, J. G.	Stampley, O. K.
Clapp, R. S.	Garrard, A.	Piper, J.	Stevenson, C. C.
Chubbuck, S. W.	Grimes, W. C.	Rickey, T. B.	Thompson, W.
Cohn, G.	Hobart, W. S.	Robinson, R.	Varian, C. S.
Davenport, T. S.	King, W. R.	Ross, W. L.	Walter, D. P.
Dickinson, E. B.	Lockwood, A. S.	Shepherd, G. H.	Westcoat, N.
Edwards, T. D.			

ASSEMBLY—HON. W. C. DOVEY, *Speaker*; HON. H. H. BECK, *Speaker pro tem.*

Allen, L.	Case, J. B.	Hogan, H. H.	Peyton, H. H.
Allen, N.	Carling, H. J.	Hubbard, R. I.	Reese, P.
Alt, G.	Comins, H. A.	Johnson, J. R.	Sanford, J. M.
Andrews, N. G.	Crandall, H.	Jones, S. E.	Smith, E. R.
Atkinson, T. B.	Dovey, W. C.	Lavarga, P.	Smith, J. P.
Averill, W.	Dow, J. C.	Lowery, James	Spencer, A.
Bartlett, M. D.	Ellison, P. M.	McDonnell, J. F.	Tone, R. V.
Beck, H. H.	Ford, W. H.	Morrill, L.	Van Hagan, J. B.
Bergstein, H.	Frank, F. J.	McGee, John B.	Vansickle, H.
Blair, A. J.	Gearheart, J. M.	Nichols, A.	Watts, G.
Bibbens, G. R. A.	Gray, W. D.	Ogg, Simon	Wills, E. R.
Buckingham, E. L.	Haines, J. W.	Penrod, E.	Wren, T.
Buckner, L. A.	Helm, A.		

EIGHTH SESSION—1877

SENATE—HON. J. W. ADAMS, *President, ex officio*; HON. G. W. CASSIDY, *President pro tem.*

Baker, Geo. W.	Dickinson, E. B.	McConnell, Charles	Stone, T. N.
Blair, A. J.	Edwards, T. D.	Martin, W. O. H.	Stampley, O. K.
Boardman, W. M.	Farrell, M. J.	Piper, John	Stewart, W. Frank
Cassidy, George W.	Grimes, Wm. C.	Rickey, T. B.	Schultz, E. A.
Creswell, Harry T.	Garrard, A.	Ross, W. L.	Westcoat, N.
Chubbuck, S. W.	King, W. R.	Shepherd, G. H.	Westerfield, W. J.
Comins, H. A.			

ASSEMBLY—HON. HENRY R. MIGHELS, *Speaker*; HON. O. H. GREY, *Speaker pro tem.*

Allen, L.	Coburn, George D.	Lowrey, A. G.	Sargent, H. E.
Atchinson, A. W.	Edson, Benjamin	Moore, A. T.	Sawtelle, M. A.
Bailey, D. E.	Everett, J. K.	Moore, J. B.	Shakespeare, C. P.
Bowner, J. C.	Griswold, Gilbert	Mighels, Henry R.	Shoemaker, J. S.
Buckingham, E. L.	Gladding, J. F.	McIntosh, W. P.	Smith, A. E.
Bell, T. J.	Grey, O. H.	Mills, Francis E.	Smith, J. L.
Babcock, Jasper	Hammond, S. W.	Nichols, Andrew	Steele, S. G.
Botsford, W. H.	Howard, W. H.	Powers, P. F.	Stewart, Wellington
Beer, Joseph	Hawkes, George L.	Parker, H. G.	Tolley, J. B.
Cavanaugh, M. G.	Howard, P. H.	Rooker, J. E.	Trousdale, W. A.
Cleaver, C.	Harris, John H.	Rule, James G.	Tomb, Geo. W.
Caldwell, J. M.	Kennedy, H.	Rockhill, Thomas	Wright, P. D.
Coulter, John			

NINTH SESSION—1879

SENATE—HON. J. W. ADAMS, *President ex officio*; HON. W. R. KING, *President pro tem.*

Blair, A. J.	Dayton, R. P.	McConnell, Charles	Shepherd, G. H.
Boardman, W. M.	Farrell, M. J.	Martin, W. O. H.	Schultz, E. A.
Cassidy, George W.	Gallagher, John B.	Meder, B. H.	Stewart, W. Frank
Creswell, Harry T.	Gibson, W. D. C.	Perley, D. W.	Thompson, M. S.
Comins, H. A.	Kaiser, C.	Powning, C. C.	Westerfield, W. J.
Dangberg, H. Fred	King, W. R.	Stone, T. N.	Wheeler, J. P.
Doolin, Wm.			

ASSEMBLY—HON. H. A. GASTON, *Speaker*; HON. U. E. ALLEN, *Speaker pro tem.*

Allen, J. E.	Gibson, E. F.	Lyon, M. R.	Smith, J. Peter
Allen, U. E.	Green, Charles	Mayhugh, J. S.	Smith, J. Landon
Andrews, G. L.	Hager, E.	Melarkey, David	Smith, W. E.
Board, S. M.	Hanna, J. L.	Morrison, A.	Smyth, J.
Crawford, O. P.	Harlow, J. C.	Paton, George	Taylor, W. B.
Davies, T. W. W.	Eldred, J. R.	Plummer, Benjamin	Underwood, E. N.
Ferguson, Jackson	Howe, H. H.	Powell, S. W.	Vansickle, H.
Fisk, F. E.	Irvine, Thomas	Price, W. E.	Wermuth, W. A. L.
Flannery, J. P.	Kennedy, H.	Prisk, William	Watt, George
Foulks, J. P.	Lamb, Levi	Robinson, T.	Williams, J. T.
Frazer, Owen	Lane, Thomas	Shakespeare, C. P.	Wilson, George W.
Fulton, Ivy	Lawson, A.	Sharp, M. S.	Walsh, R. L.
Gaston, H. A.	Lyons, Dan		

TENTH SESSION—1881

SENATE—HON. J. W. ADAMS, *President, ex officio*; HON. W. R. KING, *President pro tem.*

Brumsey, J. A.	Gibson, W. D. C.	King, W. R.	Schooling, Jerry
Dayton, R. P.	Haines, J. W.	Meder, B. H.	Shepherd, G. H.
Doolin, William	Hammond, John D.	McConnell, Charles	Thompson, M. S.
Farrell, M. J.	Henderson, W. H.	Perley, D. W.	Wheeler, J. P.
Fox, L. T.	Hobart, W. W.	Powning, C. C.	Williams, J. T.
Gallagher, J. B.	Kaiser, Charles	Rockhill, Thomas	Westerfield, W. J.

ASSEMBLY—HON. GEORGE W. MERRILL, *Speaker*; HON. T. J. BELL, *Speaker pro tem.*

Adams, James	Drexler, L. P.	Lewers, Ross	Organ, Joseph
Bailey, E. Z.	Duffy, Henry	Longley, Samuel	Parker, George F.
Ballinger, O. H.	English, A.	Mallon, J. B.	Pennoyer, Henry H.
Barrett, Milton	Ernst, George	Masel, J. C.	Penton, C. H.
Belding, W. F.	Fallon, M. H.	May, Eugene	Plank, Edward T.
Bell, T. J.	Ford, P. H.	McBurney, James	Richards, J. W.
Berry, W. F.	Gignoux, J. E.	McGowan, T. M.	Shepard, A. J.
Blair, George G.	Green, Charles	McKenzie, Alex	Shier, John
Bradshaw, T. J.	Havenor, W. M.	Merrill, George W.	Smith, John
Coffin, Trenmor	Irvine, Thomas	Mooney, Squire V.	Soule, Charles P.
Condon, J. A.	Johnson, John A.	Moriarity, D. A.	Tuska, Wal J.
Corbett, J. J.	Kelly, J. Z.	Newall, W. B.	Waldorf, J. D.
Copeland, W. E.	Knight, H. A.		

ELEVENTH SESSION—1883

SENATE—HON. CHARLES E. LAUGHTON, *President, ex officio*; HON. J. A. BRUMSEY, *President pro tem.*

Brumsey, J. A.	Gallagher, J. B.	Marker, P. N.	Taylor, J. Minor
Dangberg, H. F.	Hammond, J. D.	McConnell, Charles	Tolly, J. B.
Dennis, John H.	Henderson, W. H.	Rockhill, Thomas	Westerfield, W. J.
Foley, M. D.	Hobart, W. W.	Schooling, Jerry	Williams, J. T.
Fox, L. T.	Kaiser, Chas.	Smyth, John	

ASSEMBLY—HON. CHARLES S. VARIAN, *Speaker*; HON. O. H. GREY, *Speaker pro tem.*

Allen, E. A.	Galland, Bonham	Hires, Albert	Pike, W. H. A.
Bell, T. J.	Grey, W. D.	Harper, Charles	Pratt, A. C.
Brown, D. H.	Galusha, C. H.	Johnson, W. M. N.	Price, W. E.
Boskowitz, Frank	Grey, O. H.	Keating, George	Riepe, Richard A.
Crowninshield, W.	Hamill, R. P.	McBurney, James	Smith, J. W.
Dale, G. W.	Hardesty, E. P.	Morris, B. T.	Schmidtlein, Henry
Dovey, W. C.	Hardin, C. H. E.	Marsden, W. L.	Tait, Alex
Franklin, A. J.	Howell, Eugene	Muldoon, H. J.	Varian, C. S.
Fox, Anthony	Helm, Alfred	Melarkey, David	Wells, T. H.
Fish, H. L.	Hill, G. F.	Perkins, G. J.	Williams, J. E.

TWELFTH SESSION—1885

SENATE—HON. CHARLES E. LAUGHTON, *President, ex officio*; HON. H. G. PARKER, *President*

Boyle, E. D.	Foley, M. D.	Maute, Andrew	Smith, John
Briggs, Robert	Gallagher, J. B.	Parker, H. G.	Taylor, J. Minor
Dangberg, H. F.	Kaiser, Charles	Pierce, S. B. P.	Thoma, G. H.
Dennis, J. H.	Lyman, D. B.	Poujade, J.	Westerfield, W. J.
Fish, H. L.	Marker, P. N.	Powell, J. W.	Williams, Evan

ASSEMBLY—HON. E. T. GEORGE, *Speaker*; HON. WILLIAM McMILLAN, *Speaker pro tem.*

Allen, D.	Getchell, L. W.	Langan, James	Rice, H.
Andrews, N. G.	Gooding, John	Laycock, T. F.	Smith, J. Landon
Archer, E. S.	Godfrey, John	Leavitt, G. I.	Stroh, J. A.
Armbrust, B.	Griswold, E.	Liddle, Samuel	Stearns, A. T.
Birmingham, J. O.	Hamill, R. P.	Marden, H.	Turritin, G. F.
Byrne, H. L.	Hanks, William J.	McAfee, A. G.	Tyrrell, George A.
Fassett, C. M.	Hanna, J. L.	McMillan, William	Westfall, A.
Flanningham, J. P.	Harper, Charles	Meyers, C. F.	Williams, A. S.
Folsom, G. N.	Hawkes, G. L.	Pike, W. H. A.	Williamson, J. R.
George, E. T.	Helm, Alfred	Reese, John D.	Young, John

THIRTEENTH SESSION—1887

SENATE—HON. H. C. DAVIS, *President*; HON. J. POUJADE, *President pro tem.*

Boyle, E. D.	Hardesty, E. P.	Nicholls, Andrew	Powell, J. W.
Briggs, Robert	Harris, H.	Noteware, C. N.	Sharon, W. E.
Fish, H. L.	Kaiser, Charles	Osburn, R. S.	Thoma, G. H.
Foley, M. D.	Lyman, D. B.	Pierce, S. B. P.	Westerfield, W. J.
Forbes, John	Maute, Andrew	Poujade, J.	Williams, Evan

ASSEMBLY—HON. A. J. McDONELL, *Speaker*; HON. WELLS DRURY, *Speaker pro tem.*

Albright, George L.	Ford, W. F.	Lyons, W. G.	Roberts, W. J.
Alt, George	Fraser, Alex	Mercer, Wm.	Shirley, Wm.
Beaty, Alex	Griffin, A. D.	Millett, A. B.	Smith, J. L.
Beebe, S. J.	Griswold, I.	Moorehead, Wm.	Springmeyer, H.
Clapp, R. S.	Hale, E. T.	McConnell, Charles	Spencer, A. J.
Craig, J. S.	Hanks, W. J.	McDonell, A. J.	Twiss, J. O.
Dale, George W.	Hark, George	Pike, W. H. A.	Ward, James
Drury, Wells	Leermo, E. O.	Powell, J. W.	Wilson, J. I.
Egan, John F.	Lemery, Clem	Reese, J. D.	Wisement, I.
Farr, Thomas R.	Logan, H. R.	Rice, H.	Williamson, J. R.

FOURTEENTH SESSION—1889

SENATE—HON. H. C. DAVIS, *President*; HON. E. WILLIAMS, *President pro tem.*

Boyle, E. D.	Forbes, J.	LaGrave, C. A.	Sawyer, George S.
Comins, H. A.	Gallagher, John B.	Millett, A. B.	Sharon, W. E.
Dunlop, J. C.	Harris, H.	Nicholls, Andrew	Sproule, C. H.
Emmitt, J. F.	Hardesty, E. P.	Noteware, C. N.	Torre, John
Foley, M. D.	Kaiser, Charles	Osburn, R. S.	Williams, Evan

ASSEMBLY—HON. T. COFFIN, *Speaker*; HON. H. H. BECK, *Speaker pro tem.*

Allen, Archie	Cutting, J. Cole	Langan, F. P.	Pyne, George D.
Allen, Charles E.	Dickson, George W.	Lee, A. O.	Rlepe, R. A.
Allen, L.	Dunkle, J. P.	Merrick, J. W.	Smith, T. H.
Beck, H. H.	Fairbanks, F. W.	Moore, William A.	Snapp, E. P.
Bennetts, Richard	Garrard, A.	Murray, J. V.	Springmeyer, H.
Blakeslee, L. A.	Gilbert, R. F.	McNaughten, S. L.	Thaxter, George C.
Cheney, A. E.	Hanna, J. L.	McQuitty, D. C.	Thompson, William
Coffin, T.	Herman, T. G.	Nelson, Nels	Tyrrell, George A.
Coboon, S. L.	Hougham, J. R.	O'Connor, Thos. W.	Williams, J. B.
Coryell, H. H.	Johnson, D. V.	Poujade, J.	Wyckoff, C. B.

FIFTEENTH SESSION—1891

SENATE—HON. J. POUJADE, *President*; HON. H. A. COMINS, *President pro tem.*

Boyle, E. D.	Folsom, G. N.	Millett, A. B.	Stearns, A. T.
Comins, H. A.	Forbes, John	McDonell, A. J.	Torre, John
Dunlop, J. C.	Gallagher, John B.	Rickey, T. B.	Williams, D. B.
Emmitt, J. F.	Kaiser, Charles	Sawyer, George S.	Williams, Evan
Foley, M. D.	LaGrave, C. A.	Sproule, C. H.	Williamson, J. R.

ASSEMBLY—HON. CHARLES F. BICKNELL, *Speaker*; HON. THOMAS A. MENARY, *Speaker pro tem.*

Allen, Lem	Gignoux, J. E.	Logan, H. R.	Reid, James N.
Ainley, John	Groves, Charles H.	Menary, Thomas A.	Richards, C. A.
Bell, T. J.	Hansen, T. N.	Murphy, F. X.	Shirley, William
Bicknell, Charles F.	Harrington, T. J.	McFadden, W. R.	Sexton, N.
Clifford, W. A.	Hayes, W. P.	McKay, A. L.	Thompson, William
Emery, E.	Hughes, W. G.	McGill, W. N.	Trembath, Hugh
Farrington, J. G.	Johnson, D. V.	McClellan, E. C.	Tremblay, Charles
Fletcher, G. A.	Kinney, R. H.	Nichols, Jacob	Van Emon, George B.
Folsom, Frank G.	Lanyon, Thomas	Nixon, George S.	Wagner, A. A.
George, T. H.	Leeper, R. C.	Peterson, A.	Weighel, William

SIXTEENTH SESSION—1893

SENATE—HON. JOSEPH POUJADE, *President*; HON. J. R. WILLIAMSON, *President pro tem.*

Boyle, E. D.	Foley, M. D.	Maute, Andrew	Stearns, A. T.
Comins, H. A.	Gignoux, J. E.	McDonnell, A. J.	Williamson, J. R.
Folsom, G. N.	Kaiser, Charles	Patchen, C. H.	Williams, D. B.
Forbes, John	LaGrave, C. A.	Rickey, T. B.	

ASSEMBLY—HON. T. J. BELL, *Speaker*; HON. W. H. A. PIKE, *Speaker pro tem.*

Allen, Lem	Harris, H.	Massey, W. A.	Pike, W. H. A.
Boston, S. G.	Hamill, R. P.	Manning, J. J.	Reynolds, E. M.
Bell, T. J.	Hoppin, T. L.	Melarkey, D. W.	Richards, C. A.
Carah, H. T.	Hilp, Sol	Monahan, F.	Russell, George
Foster, M. G.	Logan, H. R.	McCarthy, A. J.	Smith, G. R.
Folsom, F. G.	Langan, James	McNaughten, S. L.	Thies, J. H.
Foulks, J. P.	Lernhart, A.	Norcross, C. A.	Wheeler, John T.
Griffin, A. D.	Locklin, Wilson		

SEVENTEENTH SESSION—1895

SENATE—HON. R. SADLER, *President*; HON. J. E. GIGNOUX, *President pro tem.*

Boyle, E. D.	Kaiser, Chas.	McCone, A. J.	Skaggs, Robt. E.
Comins, H. A.	Mills, Geo. T.	Patchen, C. H.	Wilson, J. W.
Gignoux, J. E.	Martin, J. H.	Richards, Chas. A.	Wise, Alex.
Gregovich, John	Maute, Andrew	Summerfield, S.	

ASSEMBLY—HON. LEM ALLEN, *Speaker*; HON. GEO. N. NOEL, *Speaker pro tem.*

Allen, Lem	Crisler, W.	Hinman, G. W.	Newman, A. J.
Allen, Chas. E.	Conbole, J. A.	Hall, Wm.	Noel, Geo. N.
Brockliss, F.	Constant, Thomas	Hogan, H. H.	Pitt, W. C.
Briggs, Gilbert	Denton, J. A.	Ledy, G. W.	Russell, James
Beals, T. L.	Francis, Frank	Murphy, C. F.	Stanley, N.
Beck, H. H.	Flanigan, P. L.	McDonald, D. C.	Welland, J. H.
Coryell, H. H.	Gorman, F. O.	McNaughten, S. L.	Wilson, J. I.
Court, J. G.	Greenwood, H. C.		

EIGHTEENTH SESSION—1897

SENATE—HON. R. SADLER, *President*; HON. A. J. MCCONE, *President pro tem.*

Comins, H. A.	Kaiser, Charles	McCone, A. J.	Summerfield, G. W.
Denton, J. A.	Leavitt, G. I.	Mills, Geo. T.	Summerfield, Sardis
Ernst, George	Lord, F. C.	Richards, C. A.	Wilson, J. W.
Gregovich, John	Martin, J. H.	Skaggs, Robt. E.	

ASSEMBLY—HON. LEM ALLEN, *Speaker*; HON. S. L. MCNAUGHTEN, *Speaker pro tem.*

Allen, C. E.	Fitzgerald, L.	Hoenstine, F. G.	Reymers, B. H.
Allen, Lem.	Foster, M. G.	Lemmon, Fielding	Smiley, Wm.
Benton, J. M., Jr.	Garrard, A.	Lernhart, A.	Stoddard, C. H.
Bradshaw, T. J.	Gilbert, R. F.	McAfee, A. M.	Trembath, Hugh
Burchfield, A. D.	Greene, Chas.	McNaughten, S. L.	Whitney, George B.
Dempsey, T.	Hardesty, Z. T.	Norcross, F. H.	Wilkerson, R. T.
Fallon, F. S.	Hatch, Geo. W.	Oliver, F. S.	Wogan, T. C.
Ferguson, Robt.	Hodgkinson, S. J.		

NINETEENTH SESSION—1899

SENATE—HON. JAMES R. JUDGE, *President, ex officio*; HON. GEORGE ERNST, *President pro tem.*

Comins, H. A.	Hardesty, E. P.	Livingston, A.	Summerfield, G. W.
Denton, J. A.	Hjul, P. H.	Lord, F. C.	Wasson, S. R.
Ernst, George	Kelley, P. C.	Martin, J. H.	Williams, W. W.
Flanigan, P. L.	Leavitt, G. I.	McCullough, J. S.	

ASSEMBLY—HON. LEM ALLEN, *Speaker*; HON. H. H. CORYELL, *Speaker pro tem.*

Allen, Lem	Gedney, F. S.	Ledy, Geo. W.	Pitt, W. C.
Armstrong, F. C.	Gillespie, W. A.	Meacham, R. S.	Raftice, Robert
Blakelee, L. A.	Hancock, W. S.	McMillan, M. C.	Spindel, Stephen
Bradshaw, T. J.	Henley, W. J.	McGowan, A. J.	Strosnider, I. A.
Condon, J. F.	Hobbs, J. L.	Patey, Henry	Tremont, E. W.
Coryell, H. H.	Hodgkinson, S. J.	Paul, Frank	Van Etten, H. B.
Deady, Daniel C.	Kinney, R. H.	Patterson, Webster	Wilkerson, R. T.
Dooley, W. J.	Kirman, R.		

TWENTIETH SESSION—1901

SENATE—HON. J. R. JUDGE, *President, ex officio*; HON. J. H. MARTIN, *President pro tem.*

Bell, T. J.	Greene, Chas.	Kelley, P. C.	Pitt, W. C.
Flanigan, P. L.	Hardesty, E. P.	Livingston, A.	Wasson, S. R.
Freudenthal, H. E.	Hjul, P. H.	Martin, J. H.	Williams, W. W.
Gallagher, J. B.	Jackson, R. D.	McCullough, J. S.	

ASSEMBLY—HON. C. D. VAN DUZER, *Speaker*; HON. H. H. CORYELL, *Speaker pro tem.*

Allen, Lem	Graham, Oscar	Nelson, Nels	Summerfield, S. M.
Brooks, O. A.	Hastings, Walter	Parker, W. H.	Sweeney, J. G.
Burke, A.	Heidenreich, T. J.	Paul, Frank	Townsend, W. E.
Cocks, J. H.	Henningsen, C. M.	Peckham, G. E.	Van Duzer, C. D.
Conway, Joseph	Holmes, Edward	Platt, Samuel	Webster, W. W.
Corbett, J. D. R.	Jacobs, Phil	Raftice, Robert	Whitacre, E. H.
Coryell, H. H.	Johnson, A. P.	Skaggs, R. E.	Wilson, M. S.
Dickerson, W. S.	McDonell, Dan	Stinson, C. H.	

TWENTY-FIRST SESSION—1903

SENATE—HON. LEM ALLEN, *President ex officio*; HON. CHARLES GREENE, *President pro tem.*

Bell, T. J.	Graham, Oscar	Jackson, R. D.	Raftice, Robert
Brougher, W.	Greene, Charles	Lord, F. C.	Roff, N. W.
Dangberg, H. F., Jr.	Hardin, C. H. E.	Miller, J. A.	Thorn, Frank
Freudenthal, H. E.	Hunter, Thomas	Pitt, W. C.	Williams, W. W.
Gallagher, J. B.			

ASSEMBLY—HON. MARION S. WILSON, *Speaker*; HON. J. A. DENTON, *Speaker pro tem.*

Averill, Mark	Graham, W. D. R.	Lothrop, J. F.	Riley, B. F.
Brown, Charles	Greathouse, W. G.	McCabe, Thomas	Skaggs, R. E.
Burke, Peter	Griffin, A. D.	McCarran, P. A.	Souchereau, J. E.
Burlington, Henry	Holmes, Edward	McCourt, John	Syphus, Levi
Cooke, H. R.	Jacobsen, M.	McElroy, J. P.	Trembath, Hugh
Crosby, J. F.	Judd, Joseph	Noteware, W. C.	Vaughan, J. H.
Cushing, Fred	Kitson, John	Pogue, I. H.	Whitacre, E. H.
Denton, J. A.	Littrell, C. F.	Pohl, Robert	Wilson, M. S.
Dolf, Thomas	Logan, H. R.	Reilly, James	Winn, J. J.
Foster, M. G.			

TWENTY-SECOND SESSION—1905

SENATE—HON. LEM ALLEN, *President ex officio*; HON. J. A. MILLER, *President pro tem.*

Brougher, W.	Hardin, C. H. E.	Miller, J. A.	Roff, N. W.
Campbell, J. D.	Hunter, Thomas	Oddie, T. L.	Thorn, Frank
Dangberg, H. F., Jr.	Lord, F. C.	O'Kane, John	Williams, W. W.
Gallagher, W. C.	Martin, H. M.	Raftice, Robt.	Wilson, J. W.
Graham, Oscar			

ASSEMBLY—HON. SAMUEL PLATT, *Speaker*; HON. E. R. DODGE, *Speaker pro tem.*

Anker, Peter	Dodge, E. R.	McCann, B. C.	Small, R. L.
Balzar, F. B.	Gifford, Alfred	McCourt, J. H.	Smith, C. G.
Blake, E. D.	Hastings, Walter	McMahan, E. L.	Spindel, Stephen
Brossemmer, F. J.	Henderson, C. B.	Moorman, W. O.	Staunton, M. D.
Clark, J. A.	Holmes, A. W.	Orr, J. S.	Triplett, F. H.
Clark, F. M.	Ingalls, W. A.	Patterson, E. O.	Vogt, James
Cole, Geo. A.	Jacobsen, M.	Platt, Samuel	Williams, Frank
Coryell, H. H.	Jones, T. J.	Regan, F. A.	Woolcock, F. E.
Craze, Fred	Kinney, R. H.	Sadler, Edgar	Wright, J. W.
Cushing, J. G.	McBride, J. A.	Shier, E. J.	

TWENTY-THIRD SESSION—1907

SENATE—HON. D. S. DICKERSON, *President*; HON. J. D. CAMPBELL, *President pro tem.*

Bell, W. F.	Douglass, R. L.	Locklin, Wilson	O'Kane, John
Boyd, Jas. T.	Easton, Wm.	Mack, Maurice	Pyne, George D.
Brossemmer, F. J.	Gallagher, W. C.	Martin, Harry	Wilson, J. W.
Campbell, J. D.	Hunter, Thomas	Oddie, T. L.	Woodbury, J. P.
Coryell, H. H.			

ASSEMBLY—HON. ROBERT E. SKAGGS, *Speaker*; HON. F. G. FOLSOM, *Speaker pro tem.*

Baird, Alex	Fellows, F. C.	Lamerton, Wm. J.	Skaggs, Robt. E.
Bradley, J. F.	Fernald, Frank	Luke, W. J., Sr.	Smyth, W. J.
Bradshaw, J. D.	Fesler, J. A.	McNees, Geo.	Stuart, E. E.
Bray, Simon	Fitzpatrick, N. R.	O'Brien, Wm. J.	Spyhus, Levi
Briggs, J. Watt	Folsom, F. G.	Ray, L. O.	Tannahill, Alex. J.
Britt, A. M.	Gifford, H. P.	Reid, H. E.	Tighe, Thomas
Corbett, James	Hamilton, Joseph	Reymers, B. H.	Trimble, R. A.
Davey, J. W.	Holmes, A. W.	Russell, Geo. B.	Vaughan, J. H.
Duborg, C. H.	Huskey, H. W.	Sadler, Edgar	Williams, Frank
Dunn, H. T.	Hussman, Wm.	Scott, A. P.	Winter, F. H.

SPECIAL SESSION OF 1908

The Special Session of 1908 met on January 14, 1908, pursuant to proclamation of Governor Sparks, for the purpose of dealing with the labor situation in Nye and Esmeralda Counties, and was in session until February 1, 1908—nineteen days. The membership of both houses was the same as the Legislature of 1907, with the exception of Assemblymen Davey and Stuart, who were absent during the entire session.

TWENTY-FOURTH SESSION—1909

SENATE—HON. GEO. D. PYNE, *President pro tem.*, *Acting President*

Balzar, F. B.	Coryell, H. H.	Hunter, Thomas	Reymers, B. H.
Bell, W. J.	Douglass, R. L.	Kendall, Zeb.	Spyhus, Levi
Boyd, J. T.	Easton, Wm.	Locklin, J. W.	Tallman, Clay
Brossemmer, F. J.	Holmes, A. W.	Mack, Maurice	Woodbury, J. P.
Carpenter, L. N.	House, A. C.	Pyne, Geo. D.	

ASSEMBLY—HON. J. B. GIFFEN, *Speaker*; HON. R. L. SMALL, *Speaker pro tem.*

Allen, Lem.	Clark, James	Hunter, W. G.	Pollard, A. K.
Aylesworth, A. J.	Conaway, Joseph	Kane, Chas. A.	Raycraft, J. A.
Bergman, Geo.	Curtin, W. H.	Kane, Matt	Reynolds, Spencer
Berry, F. L.	Dodge, E. R.	Leary, Thomas	Riddell, E. C.
Blake, E. D.	Duborg, C. H.	Luke, W. J.	Ross, E. J.
Bradshaw, J. D.	Ellis, L. A.	Lunsford, W. S.	Schoer, J. J.
Brandon, T. A.	Farnsworth, Joe	McCafferty, F. E.	Small, R. L.
Brogan, T. J.	Ferguson, J. W.	McIntosh, Geo.	Smith, B. H.
Brooks, J. W.	Fitzgerald, T. W.	McNamara, J. E.	Todd, H. A. N.
Bulmer, H. B.	Folsom, F. G.	Merten, W. G.	Winter, F. H.
Burke, P. J.	Gallagher, John	Neill, Robt.	Woolcock, F. E.
Church, H. H.	Giffen, J. B.	O'Brien, W. J.	Woolley, H. F.

UNITED STATES SENATORS

Name	Term began	To serve
James W. Nye	March 4, 1865	Two years
William M. Stewart	March 4, 1865	Four years
James W. Nye	March 4, 1867	Six years
William M. Stewart	March 4, 1869	Six years
John P. Jones	March 4, 1873	Six years
William Sharon	March 4, 1875	Six years
John P. Jones	March 4, 1879	Six years
James G. Fair	March 4, 1881	Six years
John P. Jones	March 4, 1885	Six years
William M. Stewart	March 4, 1887	Six years
John P. Jones	March 4, 1891	Six years
William M. Stewart	March 4, 1893	Six years
John P. Jones	March 4, 1897	Six years
William M. Stewart	March 4, 1899	Six years
Francis G. Newlands	March 4, 1903	Six years
George S. Nixon	March 4, 1905	Six years
Francis G. Newlands	March 4, 1909	Six years

PROVISIONAL REPRESENTATIVES IN CONGRESS

[Chosen, but never seated.]

James W. Crain

John J. Musser

TERRITORIAL REPRESENTATIVES IN CONGRESS

Thirty-seventh Congress

John W. Cradlebaugh

Thirty-eighth Congress

Gordon N. Mott

REPRESENTATIVES IN CONGRESS

Thirty-ninth Congress

H. G. Worthington

Thirty-ninth Congress

Delos R. Ashley

Fortieth Congress

Delos R. Ashley

Forty-first Congress

Thomas Fitch

Forty-second Congress

Chas. W. Kendall

Forty-third Congress

Chas. W. Kendall

Forty-fourth Congress

Wm. Woodburn

Forty-fifth Congress

Thos. Wren

Forty-sixth Congress

Rollin M. Daggett

Forty-seventh Congress

George W. Cassidy

Forty-eighth Congress

George W. Cassidy

Forty-ninth Congress

Wm. Woodburn

Fiftieth Congress

Wm. Woodburn

Fifty-first Congress

Horace F. Bartine

Fifty-second Congress

Horace F. Bartine

Fifty-third Congress

Francis G. Newlands

Fifty-fourth Congress

Francis G. Newlands

Fifty-fifth Congress

Francis G. Newlands

Fifty-sixth Congress

Francis G. Newlands

Fifty-seventh Congress

Francis G. Newlands

Fifty-eighth Congress

Clarence D. Van Duzer

Fifty-ninth Congress

Clarence D. Van Duzer

Sixtieth Congress

George A. Bartlett

Sixty-first Congress

George A. Bartlett

STATE ELECTIONS

On the following pages are given the names of candidates, and votes cast for each, at the several State elections held in Nevada:

ELECTION HELD NOVEMBER 8, 1864

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>			<i>Justice Supreme Court—</i>		
Baldwin, A. W., Rep.	9,826	2,969	Brosnan, C. M., Rep.	9,838	3,928
Gage, Stephen T., Rep.	9,822	3,228	Beatty, H. O., Rep.	9,904	3,264
Peck, A. S., Rep.	9,822	3,232	Lewis, J. F., Rep.	9,826	3,286
Jones, H. M., Dem.	6,594		McKinstry, W. E., Dem.	6,540	
Angell, J. F., Dem.	6,857		Wallace, W. C., Dem.	6,520	
Bonnifield, M. S., Dem.	6,590		McConnell, J. R., Dem.	6,476	
<i>Governor—</i>			<i>Attorney-General—</i>		
Blasdel, H. G., Rep.	9,834	3,279	Nourse, G. A., Rep.	9,798	3,288
Buell, D. E., Dem.	6,555		Rhodes, W. H., Dem.	6,510	
<i>Lieutenant-Governor—</i>			<i>Clerk Supreme Court—</i>		
Crosman, J. S., Rep.	9,786	3,224	Helm, Alfred, Rep.	9,846	3,382
Arick, R. E., Dem.	6,562		Robinson, Tod, Dem.	6,464	
<i>Secretary of State—</i>			<i>Supt. Public Instruction—</i>		
Noteware, C. N., Rep.	9,839	3,343	White, A. F., Rep.	9,823	3,315
Ellis, R. B., Dem.	6,496		Chinn, J. B., Dem.	6,508	
<i>State Controller—</i>			<i>Surveyor-General—</i>		
Nightingill, A. W., Rep.	9,842	3,365	Marlette, S. H., Rep.	9,828	3,330
Gallagher, J. P., Dem.	6,477		Ostrom, John, Dem.	6,498	
<i>State Treasurers—</i>			<i>Member of Congress—</i>		
Rhoades, Eben, Rep.	9,824	3,333	Worthington, H. G., Rep.	9,776	3,224
Maroney, Paul, Dem.	6,491		Bradford, A. C., Dem.	6,552	

At this election the soldier vote cast outside of the regular county precincts, amounted to 576. Of these 510 were Republicans and 66 Democrats.

ELECTION HELD NOVEMBER 7, 1865

Candidates	Votes	Pluralities
<i>Member of Congress—</i>		
Ashley, D. R., Rep.	3,961	1,756
Mitchell, H. K., Dem.	2,215	
Sumner, Charles A.	1	

ELECTION HELD NOVEMBER 6, 1866

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Member of Congress—</i>			<i>Secretary of State—</i>		
Ashley, D. R., Rep.	5,047	815	Noteware, C. N., Rep.	5,207	1,157
Mitchell, H. K., Dem.	4,169		Coffey, G. W., Dem.	4,050	
<i>Governor—</i>			<i>State Controller—</i>		
Blasdel, H. G., Rep.	5,125	1,020	Parkinson, W. K., Rep.	5,203	1,149
Winters, John D., Dem.	4,106		King, Wm. B., Dem.	4,064	
<i>Lieutenant-Governor—</i>			<i>State Treasurer—</i>		
Slingerland, J. S., Rep.	5,211	1,220	Rhoades, Eben, Rep.	5,157	1,075
Bonnifield, M. S., Dem.	3,991		Gardner, M. C., Dem.	4,082	
Ackerman, Joe	6		<i>Surveyor-General—</i>		
<i>Justice Supreme Court—</i>			Marlette, S. H., Rep.	5,209	1,162
Lewis, James F., Rep.	5,183	1,100	Mason, E. L., Dem.	4,047	
Wallace, W. C., Dem.	4,083		<i>Supt. Public Instruction—</i>		
<i>Clerk Supreme Court—</i>			Fisher, A. N., Rep.	5,218	1,186
Helm, Alfred, Rep.	5,096	930	Robey, H. L., Dem.	4,032	
Belknap, C. H., Dem.	4,166		<i>State Printer—</i>		
<i>Attorney-General—</i>			Eckley, J. E., Rep.	5,208	1,143
Clarke, R. M., Rep.	5,193	1,137	Jones, O. E., Dem.	4,065	
Rhodes, W. H., Dem.	4,056				

ELECTION HELD NOVEMBER 3, 1868

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>			<i>Justice Supreme Court, unexpired term—</i>		
De Long, Chas. E., Rep.....	6,474	1,269	Johnson, J. N., Rep.	6,398	1,164
Page, A. L., Rep.	6,476	1,260	Clayton, P. H., Dem.	5,234	
Haines, J. W., Rep.	6,480	1,262	<i>Member of Congress—</i>		
Ellis, R. B., Dem.	5,215		Fitch, Thomas, Rep.	6,230	881
Seawell, Wm. M., Dem.	5,218		Anderson, W. F., Dem.	5,349	
Woodburn, Wm., Dem.	5,216		<i>Surveyor-General, unexpired term—</i>		
<i>Justice Supreme Court, full term—</i>			Day, John, Rep.	6,391	1,105
Whitman, B. C., Rep.	6,476	1,254	Reed, T. J., Rep.	5,286	
Taylor, R. H., Dem.	5,222		<i>State Printer—</i>		
			Mighels, H. R., Rep.	6,425	1,161
			Perkins, C. L., Dem.	5,264	

ELECTION HELD NOVEMBER 8, 1870

<i>Member of Congress—</i>			<i>State Treasurer—</i>		
Fitch, Thomas, Rep.	6,491		Wines, L., Rep.	6,391	
Kendall, C. W., Dem.	6,821	330	Schooling, J., Dem.	6,942	551
<i>Governor—</i>			<i>State Controller—</i>		
Tittle, F. A., Rep.	6,148		Hobart, W. W., Rep.	6,770	187
Bradley, L. R., Dem.	7,200	1,052	Stamley, O. K., Dem.	6,583	
Slingerland, J. S.	1		<i>Surveyor-General—</i>		
<i>Lieutenant-Governor—</i>			Day, John, Rep.	6,902	429
Slingerland, J. S., Rep.	6,620		Rock, A. D., Dem.	6,473	
Denver, F., Dem.	6,699	99	<i>Supt. Public Instruction—</i>		
<i>Justice Supreme Court—</i>			Fisher, A. N., Rep.	6,798	220
Slawson, J. S., Rep.	6,562		Cutler, C. T., Dem.	6,573	
Garber, J., Dem.	6,787	225	<i>State Mineralogist—</i>		
<i>Secretary of State—</i>			Whitehill, H. R., Rep.	6,711	59
Minor, J. D., Rep.	6,786	232	Keys, W. S., Dem.	6,652	
Driesbach, J., Dem.	6,554		<i>Clerk Supreme Court—</i>		
<i>Attorney-General—</i>			Helm, A., Rep.	6,801	237
Campbell, W., Rep.	6,662		Grimes, W. C., Dem.	6,564	
Buckner, L. A., Dem.	6,650	28	<i>State Printer—</i>		
			Mighels, H. R., Rep.	6,551	
			Perkins, C. L., Dem.	6,751	200

ELECTION HELD NOVEMBER 5, 1872

<i>Presidential Electors—</i>			<i>Member of Congress—</i>		
Mills, John H., Rep.	8,403		Goodwin, C. C., Rep.	7,146	
Taylor, Wm. B., Rep.	8,413		Kendall, Chas. W., Dem.	7,847	701
Haines, Jas. W. Rep.	8,392		<i>Justice Supreme Court—</i>		
Clarke, R. M., Greeley	6,235	2,056	Hawley, Thos. P., Rep.	8,193	1,365
Lightner, C. W., Greeley	6,232		Seawell, W. M., Dem.	6,828	
Stone, M. N., Greeley	6,236		<i>State Printer—</i>		
			Putnam, C. A. V., Rep.	8,179	1,350
			Lewis, John C., Dem.	6,829	

ELECTION HELD NOVEMBER 3, 1874

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Member of Congress—</i>			<i>Secretary of State—</i>		
Woodburn, Wm., Rep.....	9,240	613	Minor, J. D., Rep.....	10,592	3,093
Ellis, A. C., Dem.....	8,627		Spires, Chas. D., Dem.....	7,499	
<i>Governor—</i>			<i>State Controller—</i>		
Hazlett, J. C., Rep.....	7,785		Hobart, W. W., Rep.	10,019	4,101
Bradley, L. R., Dem.....	10,310	2,525	Cranley, T. R., Dem.	6,918	
<i>Lieutenant-Governor—</i>			<i>State Treasurer—</i>		
Bowman, John, Rep.....	7,930		Tuffy, George, Rep.....	8,467	
Adams, J. W., Dem.....	9,529	1,599	Schooling, Jerry, Dem.....	9,494	909
Hatch, A. J., Dem.....	601		Hogel, L. I., Dem.....	118	
<i>Justice Supreme Court,</i>			<i>Surveyor-General—</i>		
<i>full term—</i>			Day, John, Rep.....	10,078	2,173
Beatty, W. H., Rep.....	9,932	1,776	Haist, Gotth, Dem.	7,905	
Hillhouse, A. M., Dem.....	8,156		<i>Supt. Public Instruction—</i>		
<i>Justice Supreme Court,</i>			Kelly, S. P., Rep.....	9,070	637
<i>unexpired term—</i>			Willis, A. H., Dem.....	8,433	
Earl, Warner, Rep.....	9,322	578	Spencer, E., Dem.....	327	
Belknap, C. H., Dem.....	8,742		Howe, H. H., Dem.....	35	
<i>Clerk Supreme Court—</i>			<i>State Mineralogist—</i>		
Bicknell, C. F., Rep.....	9,209	380	Whitehill, H. R., Rep.....	9,043	140
Hereford, B. H., Dem.....	8,829		Stewart, F. W., Dem.....	8,903	
<i>Attorney-General—</i>			<i>State Printer—</i>		
Tebbs, Moses, Rep.....	8,956		Powning, C. C., Rep.....	8,967	
Kittrell, John R., Dem.....	9,050	94	Hill, J. J., Dem.....	9,071	104

ELECTION HELD NOVEMBER 7, 1876

			<i>Member of Congress—</i>		
			Wren, Thos., Rep.....	10,241	909
<i>Presidential Electors—</i>			Ellis, A. C., Dem.....	9,330	
Daggett, R. M., Rep.....	10,360	1,089	Beck, H. H., Rep.....	2	
Tuffy, George, Rep.....	10,383	1,075	<i>Justice Supreme Court—</i>		
Bishop, W. W., Rep.....	10,369	1,075	Leonard, O. R., Rep.....	10,111	581
Currie, J. C., Dem.....	9,308		Kirkpatrick, M., Dem.....	9,530	
Blennerhasset, E., Dem.....	9,294		<i>Const. Convention—</i>		
Hagerman, J. C., Dem.....	9,291		Yes.....	4,091	
			No.....	8,032	3,941

ELECTION HELD NOVEMBER 5, 1878

			<i>State Controller—</i>		
<i>Member of Congress—</i>			Hallock, Jas. F., Rep.....	10,193	1,364
Daggett, R. M., Rep.....	9,811	663	Elstner, M. R., Dem.....	8,829	
Deal, W. E. F., Dem.....	9,148		<i>State Treasurer—</i>		
<i>Governor—</i>			Crockett, L. L., Rep.....	9,813	645
Kinthead, John H., Rep.....	9,747	495	Jones, Jos. E., Dem.....	9,168	
Bradley, L. R., Dem.....	9,252		<i>Surveyor-General—</i>		
<i>Lieutenant-Governor—</i>			Hatch, A. J., Rep.....	9,799	590
Mighels, H. R., Rep.....	9,021		Day, S. H., Dem.....	9,209	
Adams, J. W., Dem.....	9,877	856	<i>Supt. Public Instruction—</i>		
<i>Justice Supreme Court—</i>			Hammond, J. D., Rep.....	9,193	
Hawley, Thos. P., Rep.....	10,447	1,898	Sessions, D. R., Dem.....	9,742	549
Cole, Fred W., Dem.....	8,549		<i>Const. Amendments—</i>		
<i>Clerk Supreme Court—</i>			Add Article XVIII:		
Bicknell, C. F., Rep.....	9,825	662	Yes.....	5,073	4,736
Rule, Richard, Dem.....	9,163		No.....	337	
<i>Attorney-General—</i>			Add Article IX, Sec. 10:		
Murphy, M. A., Rep.....	9,995	1,038	Yes.....	3,357	3,266
Kittrell, John R., Dem.....	8,957		No.....	91	
<i>Secretary of State—</i>			Amend Article IX:		
Babcock, Jasper, Rep.....	10,139	1,318	Yes.....	2,429	2,427
Baker, Geo. W., Dem.....	8,821		No.....	2	

ELECTION HELD NOVEMBER 2, 1880

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>					
Grey, O. H., Rep.....	7,878		Add Article XVIII,		
Taylor, R. H., Rep.....	7,870		granting rights of		
Morton, E. A., Rep.....	7,870		suffrage and office-		
Dennis, John H., Dem.....	8,618	740	holding to all citizens		
McTarnahan, J. C., Dem....	8,614	744	regardless of color or		
Deal, W. E. F., Dem.....	8,619	740	previous condition of		
			servitude:		
<i>Member of Congress—</i>			Yes	13,694	13,015
Daggett, R. M., Rep.....	8,578		No	697	
Cassidy, Geo. W., Dem.....	9,815	1,237	To eliminate the word		
			"white" from Sec. 1		
<i>Justice Supreme Court—</i>			of Article II of the		
Beatty, W. H., Rep.....	8,251		Constitution:		
Belknap, C. H., Dem.....	10,116	1,865	Yes	13,695	13,345
			No	350	
<i>Const. Amendments—</i>			<i>Chinese Immigration—</i>		
Add Sec. 10 to Article			For	180	
XI, forbidding the use			Against	16,729	16,549
of public funds for					
sectarian purposes:					
Yes	14,328	13,771			
No	557				

ELECTION HELD NOVEMBER 7, 1882

<i>Member of Congress—</i>			<i>Attorney-General—</i>		
Powning, C. C., Rep.....	6,462		Davenport, W. H., Rep.....	7,181	65
Cassidy, Geo. W., Dem.....	7,720	1,258	Merrill, G. W., Dem.....	7,116	
<i>Governor—</i>			<i>State Controller—</i>		
Strother, Enoch, Rep.....	6,535		Hallock, J. F., Rep.....	7,451	623
Adams, J. W., Dem.....	7,770	1,235	Dunn, P. J., Dem.....	6,828	
<i>Lieutenant-Governor—</i>			<i>State Treasurer—</i>		
Laughton, C. E., Rep.....	7,362	456	Tuffy, George, Rep.....	7,654	1,016
Burke, William, Dem.....	6,906		Sadler, R., Dem.....	6,638	
<i>Secretary of State—</i>			<i>Surveyor-General—</i>		
Dormer, John M., Rep.....	7,737	1,167	Preble, C. S., Rep.....	7,512	736
Richards, J. W., Dem.....	6,570		Ernst, George, Dem.....	6,776	
<i>Justice Supreme Court—</i>			<i>Supt. Public Instruction—</i>		
Leonard, O. R., Rep.....	7,728	1,183	Young, C. S., Rep.....	7,551	809
Stone, M. N., Dem.....	6,545		Kaye, A. E., Dem.....	6,742	
<i>Clark Supreme Court—</i>			<i>Supt. State Printing—</i>		
Bicknell, C. F., Rep.....	7,683	1,057	Harlow, J. C., Rep.....	7,800	1,241
Ham, T. L., Dem.....	6,626		McCarthy, A. J., Dem.....	6,559	

ELECTION HELD NOVEMBER 4, 1884

<i>Presidential Electors—</i>					
Derby, C., Rep.....	7,716	2,138	<i>Member of Congress—</i>		
Davis, H. C., Rep.....	7,193	1,616	Woodburn, Wm., Rep.....	6,797	795
Campbell, T., Rep.....	7,164	1,595	Cassidy, Geo. W., Dem.....	6,002	
Deal, W. E. F., Dem.....	5,577		<i>Justice Supreme Court—</i>		
Ellis, A. C., Dem.....	5,578		Hawley, Thos. P., Rep.....	6,755	712
Ernst, George, Dem.....	5,569		Seawell, W. M., Dem.....	6,043	
Holcomb, G. R., Grbkr.....	26		<i>Const. Convention—</i>		
Hull, George B., Grbkr.....	26		Yes	2,933	
Cook, Frank, Grbkr.....	26		No	4,155	1,223

ELECTION HELD NOVEMBER 3, 1886

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Member of Congress—</i>			<i>State Treasurer—</i>		
Woodburn, Wm., Rep.	6,700	1,030	Tuffy, G., Rep.	6,664	960
MacMillan, J. H., Dem.	5,670		Schooling, J., Dem.	5,704	
<i>Governor—</i>			<i>Attorney-General—</i>		
Stevenson, C. C., Rep.	6,463	594	Alexander, J. F., Rep.	6,857	1,363
Adams, J. W., Dem.	5,869		Boller, J. F., Dem.	5,493	
<i>Lieutenant-Governor—</i>			<i>Surveyor-General—</i>		
Davis, H. C., Rep.	6,911	1,459	Jones, J. E., Rep.	6,945	1,516
Bell, T. J., Dem.	5,452		Day, S. H., Dem.	5,429	
<i>Justice Supreme Court—</i>			<i>Supt. State Printing—</i>		
Belknap, C. H., Dem.	6,429	500	Harlow, J. C., Rep.	6,828	1,284
Edwards, T. D., Rep.	5,929		Duffy, H., Dem.	5,544	
<i>Secretary of State—</i>			<i>Supt. Public Instruction—</i>		
Dormer, J. M., Rep.	6,568	785	Dovey, W. C., Rep.	6,846	1,338
Brady, J. T., Dem.	5,783		Kaye, A. E., Dem.	5,508	
<i>State Controller—</i>			<i>Clerk Supreme Court—</i>		
Hallock, J. F., Rep.	6,364	407	Bicknell, Chas. F., Rep.	6,658	957
Sadler, R., Dem.	5,957		McKernan, John, Dem.	5,701	

ELECTION HELD NOVEMBER 6, 1888

<i>Presidential Electors—</i>			<i>Regents State University, long term—</i>		
Cleveland, A. C., Rep.	7,075	1,979	Wells, Thos. H., Rep.	7,077	1,893
Robinson, E. N., Rep.	7,087	1,961	Fish, H. L., Rep.	7,130	1,783
Turrittin, G. F., Rep.	7,088	1,931	King, J. D., Dem.	5,347	
Thomas, C. C., Dem.	6,107		Bonnifield, M. S., Dem.	5,294	
Hardin, Jas. A., Dem.	5,149		<i>Regent State University, short term—</i>		
Winters, Theo., Dem.	5,126		George, E. T., Rep.	7,150	1,893
<i>Member of Congress—</i>			Edmunds, F. M., Dem.	5,267	
Bartine, H. F., Rep.	6,921	1,239			
Cassidy, Geo. W., Dem.	5,682				
<i>Justice Supreme Court—</i>					
Murphy, M. A., Rep.	6,467	345			
Seawell, W. M., Dem.	6,122				

ELECTION HELD NOVEMBER 4, 1890

<i>Member of Congress—</i>			<i>Attorney-General—</i>		
Bartine, H. F., Rep.	6,610	874	Torreyson, J. D., Rep.	7,163	1,988
Cassidy, Geo. W., Dem.	5,737		Love, W. C., Dem.	5,175	
<i>Governor—</i>			<i>Surveyor-General—</i>		
Colcord, R. K., Rep.	6,601	810	Jones, J. E., Rep.	7,270	2,144
Winters, Theo., Dem.	5,791		Stewart, T. K., Dem.	5,126	
<i>Lieutenant-Governor—</i>			<i>Supt. State Printing—</i>		
Poujade, J., Rep.	6,605	844	Eckley, J. E., Rep.	6,609	870
Sadler, R., Dem.	5,791		Mackey, W. U., Dem.	5,739	
<i>Secretary of State—</i>			<i>Supt. Public Instruction—</i>		
Grey, O. H., Rep.	6,506	685	Ring, Orvis, Rep.	7,243	2,078
Brady, J. T., Dem.	5,821		Hyde, W. G., Dem.	5,165	
<i>State Controller—</i>			<i>Clerk Supreme Court—</i>		
Horton, R. L., Rep.	6,616	862	Josephs, Joseph, Rep.	6,434	546
May, A. C., Dem.	5,754		Booher, W. W., Dem.	5,888	
<i>State Treasurer—</i>			<i>Justice Supreme Court—</i>		
Egan, J. F., Rep.	6,519	770	Bigelow, R. R., Rep.	7,037	1,690
Mason, N. H. A., Dem.	5,749		MacMillan, J. H., Dem.	5,347	

ELECTION HELD NOVEMBER 8, 1892

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>			<i>Member of Congress—</i>		
Cleveland, A. C., Rep.	2,811		Newlands, F. G., Silver.....	7,171	4,876
Bliss, D. L., Rep.	2,811		Gardiner, C. H., Prohib.....	67	
Farrell, J. R., Rep.	2,788		Woodburn, Wm., Rep.	2,295	
Winters, Theo., Dem.	703		Hagerman, J. C., Dem.	345	
Ryan, Jos. R., Dem.	714		<i>Board of Regents,</i>		
Riley, B. F., Dem.	689		<i>long term—</i>		
Banta, Abram, Prohib.....	86		Fish, H. L., Silver.....	6,021	3,214
Moore, Chas. F., Prohib.....	89		Rule, H. B., Rep.	2,807	
Wilson, Wm., Prohib.....	86		Lemmon, F., Dem.	767	
Wren, Thomas, Silver.....	7,226	4,438	<i>Board of Regents,</i>		
Powning, C. C., Silver.....	7,264	4,453	<i>short term—</i>		
Bonnifield, M. S., Silver.....	7,254	4,444	Mack, Chas. E., Silver.....	5,884	3,146
<i>Justice Supreme Court—</i>			Kinthead, John H., Rep.....	2,738	
Belknap, C. H., Dem.	7,495		Douglas, J. F., Sr., Dem..	790	

ELECTION HELD NOVEMBER 6, 1894

<i>Member of Congress—</i>			<i>Supt. State Printing—</i>		
Bartine, H. F., Rep.	2,674		Eckley, J. E., Rep.	3,546	
Doughy, J. C., People's....	2,751		Dooley, N. P., Peo.	1,220	
Newlands, F. G., Silver.....	4,581	1,807	McCarthy, J. G., Silver....	4,710	1,164
Riley, B. F., Dem.	217		Morris, J., Dem.	588	
<i>Governor—</i>			<i>Supt. Public Instruction—</i>		
Cleveland, A. C., Rep.	3,861		Ring, Orvis, Rep.	4,578	
Peckham, Geo. E., Peo.	711		Kaye, A. E., Peo.	164	
Jones, J. E., Silver.....	5,223	1,362	Cutting, H. C., Silver.....	4,744	166
Winters, Theo., Dem.	678		Sears, S. S., Dem.	504	
<i>Lieutenant Governor—</i>			<i>Regent State University,</i>		
Emmitt, J. F., Rep.	4,068		<i>long term—</i>		
Sadler, R., Silver.....	5,967	1,879	Haines, J. W., Rep.	2,986	
<i>Justice Supreme Court—</i>			Webster, Wm., Peo.	541	
Murphy, M. A., Rep.	4,293		Deal, W. E. F., Silver.....	5,621	2,635
Bonnifield, M. S., Silver....	5,613	1,320	Hyslop, J. W., Dem.	667	
<i>Secretary of State—</i>			<i>Regent State University,</i>		
Vanderlith, E. D., Rep.	3,681		<i>short term—</i>		
Howell, Eugene, Silver.....	5,559	1,878	Patterson, W. H., Rep.	3,603	
Bridges, L. S., Dem.	745		Starrett, H. S., Silver.....	5,279	1,676
<i>State Controller—</i>			Wiseman, A. H., Dem.	746	
Grey, O. H., Rep.	3,342		<i>District Judge,</i>		
Steele, C. H., Peo.	1,060		<i>First District—</i>		
LaGrave, C. A., Silver.....	5,019	1,677	Rising, R., Rep.	1,753	
Hall, D. H., Dem.	682		Mack, C. E., Silver.....	1,976	223
<i>State Treasurer—</i>			<i>District Judge,</i>		
Richard, G. W., Rep.	3,624		<i>Second District—</i>		
Dungan, G. W., Peo.	221		Dodge, E. R., Dem.	648	
Westfield, W. J., Silver....	5,325	1,702	Curier, Benjamin, Peo.....	760	
Thompson, W. G., Dem.	823		Cheney, A. E., Silver.....	1,541	781
<i>Attorney General—</i>			<i>District Judge,</i>		
Torreyson, J. D., Rep.	3,484		<i>Third District—</i>		
Sawyer, G. S., Peo.	1,144		Fitzgerald, A. L., Silver....	1,048	
Beatty, R. M., Silver.....	5,007	1,523	<i>District Judge,</i>		
Grimes, W. C., Dem.	501		<i>Fourth District—</i>		
<i>Surrogate General—</i>			Poujade, J., Rep.	495	
Folsom, G. N., Rep.	3,863		Talbot, G. F., Silver.....	1,519	1,024
Pratt, A. C., Silver.....	5,796	1,930			

ELECTION HELD NOVEMBER 3, 1896

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>			<i>Justice Supreme Court—</i>		
Leete, B. F., Silver-Dem....	7,802	5,864	Curlier, B. F., Peo.	2,262	
Russell, G. D., Dem.-Sil....	7,758	5,841	Massey, W. A., Sil.-Dem..	5,307	2,890
Ryan, J. R., Dem.-Silver..	7,722	5,816	Murphy, M. A., Rep.	2,417	
Dangberg, H. C., Peo.	546		<i>Regent State University,</i>		
Peckham, Geo. E., Peo.	549		<i>long term—</i>		
Steele, Chas. H., Peo.	574		Evans, J. N., Sil.-Dem....	5,370	2,564
Bragg, Allen C., Rep.	1,938		Fulton, J. M., Rep.	2,806	
Lewis, J. A., Rep.	1,917		McGill, Thomas, Peo.	1,396	
Pierce, Z., Rep.	1,906		<i>Regent State University,</i>		
<i>Member of Congress—</i>			<i>short term—</i>		
Davis, M. J., Rep.	1,319		McDiarmid, F. C., Rep....	2,545	
Doughty, Jas. C. Peo.	1,948		Starrett, H. S., Sil.-Dem..	6,467	3,922
Newlands, F. G., Sil.-Dem..	6,529	4,581			
<i>Lieutenant-Governor—</i>					
Cummings, Geo., Peo.	1,076				
Hardin, C. H. E., Sil.-Dem..	6,237	3,826			
Moore, J. B., Rep.	2,411				

ELECTION HELD NOVEMBER 8, 1896

<i>Member of Congress—</i>			<i>Supt. State Printing—</i>		
Newlands, F. G., Sil.-Dem..	5,766	2,655	Eckley, J. E., Rep.	3,130	
Wren, Thos., People's	3,111		Hogan, H. H., Peo.	932	
<i>Governor—</i>			Maute, Andrew, Silver....	3,629	499
McCullough, J. B., Peo.	883		Morris, James, Dem.	1,888	
McMillan, Wm., Rep.	3,548		<i>Supt. Public Instruction—</i>		
Russell, Geo., Dem.	2,067		Cutting, H. C., Silver	4,168	
Sadler, R., Silver	3,570	22	Ring, Orvis, Rep.	5,346	1,178
<i>Lieutenant-Governor—</i>			<i>Regents State University,</i>		
Coffey, W. H., Peo.	773		<i>long term—</i>		
Ferguson, J. W., Rep.	3,198		Booher, W. W., Dem.	1,852	
Grimes, W. C., Dem.	2,038		Colcord, R. K., Rep.	2,997	
Judge, J. R., Silver	3,663	465	Deal, W. E. F., Silver	3,892	895
<i>Justice Supreme Court—</i>			Peckham, Geo. E., Peo.	718	
Belknap, C. H., Sil.-Dem..	6,898	4,824	<i>Regent State University,</i>		
Price, M. Z., Peo.	2,074		<i>short term—</i>		
<i>Secretary of State—</i>			Haist, Gotth, Dem.	1,039	
Howell, Eugene, Silver	4,318	1,178	O'Brien, J. W., Rep.	3,188	
Littell, F. L., Rep.	3,140		Starrett, H. S., Silver	4,217	1,029
Weber, John, Dem.	2,215		<i>District Judge,</i>		
<i>State Controller—</i>			<i>First District—</i>		
Beck, H. P., Peo.	644		Grey, O. H., Rep.	741	
Davis, S. P., Silver	2,918	419	Mack, C. E., Silver	1,954	1,213
Humphreys, G. M., Dem....	2,065		Torreyson, J. D., Ind.	694	
LaGrave, C. A., Ind.	1,575		<i>District Judge,</i>		
Turrittin, Geo. F., Rep.	2,499		<i>Second District—</i>		
<i>State Treasurer—</i>			Curlier, B. F., Silver....	734	84
Button, F. J., Rep.	3,415		Julien, T. V., Peo.	409	
Ryan, D. M., Silver	4,731	1,316	Webster, Wm., Dem.	650	
Thompson, W. G., Dem....	1,492		<i>District Judge,</i>		
<i>Surveyor-General—</i>			<i>Third District—</i>		
Bragg, A. C., Rep.	2,434		Fitzgerald, A. L., Silver..	1,067	
Kelley, E. D., Silver	3,610	1,176	<i>District Judge,</i>		
Pratt, A. C., Peo.	1,743		<i>Fourth District—</i>		
Stewart, T. K., Dem.	1,887		Talbot, G. F., Silver....	2,092	
<i>Attorney-General—</i>			<i>District Judge,</i>		
Chartz, A., Peo.	1,403		<i>Fifth District—</i>		
Jones, W. D., Silver	4,407	657	Bonnifield, S. J., Jr., Sil....	625	323
Murphy, M. A., Rep.	3,750		Buckner, L. A., Silver....	302	

At the general election of 1896 the questions, "Shall Storey, Ormsby, Lyon, and Douglas Counties be consolidated?" and "Shall Lincoln County be divided?" were, in compliance with Acts of the Legislature of 1897, submitted to the electors of the counties concerned. The result is given in the two following tables:

"Shall Storey, Ormsby, Lyon and Douglas Counties Be Consolidated?"

County	For consolidation	Against consolidation
Douglas	33	350
Lyon	51	465
Ormsby	387	264
Storey	309	342
Totals	780	1,421
Plurality		641

"Shall Lincoln County Be Divided?"

County	For division	Against division
Lincoln	67	486
Plurality		419

ELECTION HELD NOVEMBER 6, 1900

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Presidential Electors—</i>			<i>Justice Supreme Court—</i>		
Dennis, J. H., Dem.-Sil.....	6,347	2,544	Coffin, Trenmor, Rep.....	3,558	2,950
Kirman, R., Silver-Dem.....	6,338	2,535	Fitzgerald, A. L., D.-Sil.....	6,508	
Weber, J., Dem.-Silver.....	6,302	2,499	<i>Regent State University, long term—</i>		
Bray, Simon, Rep.....	3,849	1,785	Evans, J. N., Sil.-Dem.	5,362		962
Lyman, D. B., Rep.....	3,804		Turrittin, G. F., Rep.....	4,400	<i>Regent State University, short term—</i>
Strother, E., Rep.....	3,756				
<i>Member of Congress—</i>					
Farrington, E. S.....	4,190	1,785	Averill, Mark, Rep.....	4,107		1,344
Newlands, F. G., Dem.-Sil.....	5,975		Booher, W. W., Dem.-Sil.....	5,451	

ELECTION HELD NOVEMBER 4, 1902

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>U. S. Senator—</i>			<i>Supt. Public Instruction—</i>		
Hawley, Thos. P., Rep.....	1,984		Ring, Orvis, Rep.....	5,478	11
<i>Member of Congress—</i>			Bray, J. E., Sil.-Dem.....	5,467	
Van Duzer, C. D., S.-Dem.....	5,848	775	<i>Regent State University,</i>		
Farrington, E. S., Rep.....	5,073		<i>long term—</i>		
<i>Governor—</i>			Booher, W. W., Sil.-Dem.....	5,818	925
Sparks, John, Sil.-Dem.....	6,540	1,762	Dodge, E. R., Rep.....	4,880	
Cleveland, A. C., Rep.....	4,778		<i>Regent State University,</i>		
<i>Lieutenant-Governor—</i>			<i>short term—</i>		
Allen, Lem, Sil.-Dem.....	6,296	1,568	Kirman, R., Sil.-Dem.....	6,106	1,563
Button, T. J. Rep.....	4,728		Springmeyer, H., Rep.....	4,543	
<i>Justice Supreme Court—</i>			<i>Const. Amendment—</i>		
Talbot, G. F., Sil.-Dem.....	6,305	1,523	Yes.....	3,945	3,331
Bowler, Jr., P. M., Rep.....	4,782		No.....	614	
<i>Secretary of State—</i>			<i>District Judge,</i>		
Douglass, W. G., Rep.....	5,611	166	<i>First District—</i>		
Howell, E. Sil.-Dem.....	5,445		Woodburn, W., S.-Dem.....	1,462	
<i>State Controller—</i>			Murphy, M. A., Rep.....	1,728	266
Davis, S. P., Sil.-Dem.....	5,705	422	<i>District Judge,</i>		
McMillan, M. C., Rep.....	5,283		<i>Second District—</i>		
<i>State Treasurer—</i>			Curler, B. F., Sil.-Dem.....	1,277	91
Ryan, D. M., Sil.-Dem.....	6,145	1,231	Norcross, F. H., Rep.....	1,186	
Bray, Simon, Rep.....	4,914		<i>District Judge,</i>		
<i>Surveyor-General—</i>			<i>Third District—</i>		
Kelley, E. D., Sil.-Dem.....	6,441	1,986	Breen, Peter, Sil.-Dem.....	1,235	731
Gayhart, W. C., Rep.....	4,505		Johns, R. L., Rep.....	504	
<i>Attorney-General—</i>			<i>District Judge,</i>		
Sweeney, J. G., Sil.-Dem.....	6,268	1,471	<i>Fourth District—</i>		
Platt, Samuel, Rep.....	4,797		Brown, G. S., Sil.-Dem.....	1,489	489
<i>Supt. State Printing—</i>			Osborne, T. J., Rep.....	1,000	
Maute, Andrew, S.-Dem.....	6,226	1,581	<i>District Judge,</i>		
Booth, W. W., Rep.....	4,645		<i>Fifth District—</i>		
			Bonnifield, S. J., S.-Dem.....	826	

Highest Total Vote (Governor).....11,318

ELECTION HELD NOVEMBER 8, 1904

<i>Presidential Electors—</i>			<i>Member of Congress—</i>		
Ahern, C. A., Rep.....	6,864	} *2,857	Sadler, R., Stal.-Sil.....	572	224
Butler, Jas. L., Rep.....	6,850		Van Duzer, C. D., S.-D.....	5,525	
Plumb, W. I., Rep.....	6,768		Yerlington, J. A., Rep.....	5,301	
Clark, E. W., Dem.-Sil.....	3,982		<i>Justice Supreme Court—</i>		
Heason, A. W., Dem.-Sil.....	3,947		Bartine, H. F., D.-Sil.....	5,588	442
Kendall, Zeb., Dem.-Sil.....	3,982		Norcross, F. H., Rep.....	6,030	
Beck, H. P., Stal.-Sil.....	344		<i>Regent State University,</i>		
McCullough, J. M., S.-Sil.....	326		<i>long term—</i>		
McCormack, J. M., S.-Sil.....	328		Circe, W. J., Dem.-Sil.....	5,262	612
Cordill, W. H., Socialist.....	925		Smith, O. J., Rep.....	5,874	
Anderson, A. B., Socialist.....	924		<i>Regent State University,</i>		
Rose, V. L., Socialist.....	909		<i>short term—</i>		
			Boyle, Emmet, D.-Sil.....	5,396	215
			Starrett, H. S., Rep.....	5,611	

*The Roosevelt and Fairbanks electors received an average plurality over the Parker and Davis electors of 2,857, and an average majority over all opponents of 1,606.

Total vote (average for Presidential Electors)12,050

THE CONSTITUTIONAL AMENDMENT OF 1904

In Eureka County the constitutional amendment submitted to the people at the election of 1904 was voted upon by sections. In all other counties it was voted upon as a whole. The result is given in the following table:

VOTE BY COUNTIES ON CONSTITUTIONAL AMENDMENT

Counties	Excluding Eureka County		Including Eureka County			
	For	Against	For Sec. 1	Against Sec. 1	For Sec. 2	Against Sec. 2
Churchill	67	34	67	34	67	34
Douglas	193	34	193	34	193	34
Elko	682	145	682	145	682	145
Esmeralda	497	36	497	36	497	36
Eureka			151	27	128	22
Humboldt	317	34	317	34	317	34
Lander	103	39	103	39	103	39
Lincoln	281	66	281	66	281	66
Lyon	226	22	226	22	226	22
Nye	294	32	294	32	294	32
Ormsby	318	38	318	38	318	38
Storey	304	45	304	45	304	45
Washoe	884	189	884	189	884	189
White Pine	137	53	137	53	137	53
Totals	4,253	767	4,404	794	4,381	789

ELECTION HELD NOVEMBER 6, 1906

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities
<i>Member of Congress—</i>			<i>Supt. Public Instruction—</i>		
Bartlett, G. A., Dem.-Sil.....	7,320	1,655	Ring, Orvis, Rep.....	7,276	1,729
Jardine, H. T., Soc.....	1,251		Mitchell, R. H., Dem.-Sil.....	5,547	
Smith, O. J., Rep.....	5,665		Nelson, Joel, Soc.....	1,300	
<i>Governor—</i>			<i>Regents State University,</i>		
Sparks, John, Dem.-Sil.....	8,686	3,350	<i>long term—</i>		
Mitchell, Jas. E., Rep.....	5,336		Henderson, C. B., D.-Sil.....	6,118	248
Casey, Thos. B., Soc.....	815		Starrett, H. S., Rep.....	5,003	
<i>Lieutenant-Governor—</i>			Merkle, Frank, Soc.....	1,217	
Dickerson, D. S., Dem.-Sil.....	6,849	709	Hibbard, A. A., Soc.....	1,327	
Mills, Geo. T., Rep.....	6,140		Cutting, H. C., Rep.....	5,870	
Hendricks, Jas. B., Soc.....	1,286		Sunderland, J., Jr., D.-Sil.....	6,084	214
<i>Justice Supreme Court—</i>			<i>Regents State University,</i>		
Sweeney, J. G., Dem.-Sil.....	7,717	2,158	<i>short term—</i>		
Dodge, E. R., Rep.....	5,550		Lewers, C. R., Dem.-Sil.....	7,040	1,223
Anderson, A. B., Soc.....	1,157		Hansen, H. A., Rep.....	5,809	
<i>Secretary of State—</i>			Phillips, J. W., Rep.....	5,801	
Douglass, W. G., Rep.....	6,886	583	Souchereau, J. E., D.-Sil.....	5,993	184
Mannix, Frank, Dem.-Sil.....	6,283		<i>District Judge,</i>		
Kilker, W. F., Soc.....	1,214		<i>First District—</i>		
<i>State Treasurer—</i>			Langan, F. P., Dem.-Sil.....	2,120	656
Ryan, D. M., Dem.-Sil.....	7,321	1,676	Murphy, M. A., Rep.....	1,464	
Cutts, E., Rep.....	5,645		McArthur, D., Soc.....	316	
Smith, Jos. M., Soc.....	1,380		<i>District Judges,</i>		
<i>State Controller—</i>			<i>Second District—</i>		
Eggers, J., Rep.....	6,710	475	Williams, E. L., Rep.....	1,403	
Raftice, Robt., Dem.-Sil.....	6,235		Pike, W. H. A., Dem.-Sil.....	1,821	86
Knust, J. C., Soc.....	1,274		Orr, John S., Rep.....	1,905	120
<i>Surveyor-General—</i>			Bonnifield, S. J., Jr., D.-S.....	1,785	
Kelley, E. D., Dem.-Sil.....	7,169	1,442	<i>District Judge,</i>		
Elliott, A. D., Rep.....	5,727		<i>Third District—</i>		
Cosgrove, J. P., Soc.....	1,416		Breen, Peter, Dem.-Sil.....	2,182	1,269
<i>Attorney-General—</i>			Averill, M. R., Rep.....	913	
Stoddard, R. C., Dem.-Sil.....	6,917	805	<i>District Judge,</i>		
Springmeyer, Geo., Rep.....	6,112		<i>Fourth District—</i>		
Lorke, Emil, Soc.....	1,206		Brown, Geo. S., Dem.-Sil.....	1,963	
<i>Supt. State Printing—</i>			No opponent.		
McCarthy, J. G., Rep.....	6,778	891	<i>Const. Amendment—</i>		
Lewis, Irwin G., Dem.-Sil.....	5,887		For.....	5,450	4,091
Richter, M. F., Soc.....	1,360		Against.....	1,359	

Highest Total Vote (Governor).....14,837

ELECTION HELD NOVEMBER 3, 1908

Candidates	Votes	Plu- ralities	Candidates	Votes	Plu- ralities	
<i>Presidential Electors—</i>			<i>Justice of Supreme Court—</i>			
Thompson, J. G., Rep.	10,775	455	Brown, Hugh H., Rep.	10,593	573	
Comins, H. A., Rep.	10,726		Lorke, Emil, Soc.	2,021		
Thomas, W. R., Rep.	10,703		Talbot, G. F., Dem.	11,166		
Sprague, Chas. S., Dem.	11,212		<i>Surveyor-General—</i>			
Hudson, L. L., Dem.	11,192		Deady, Chas. L., Dem.	10,064	876	
Miller, J. A., Sr., Dem.	11,164	Hawkins, L. B., Soc.	2,103			
Gibson, J. B., Soc.	2,103	Hubbard, M. T., Ind.	1,052			
Williams, Chas. T., Soc.	2,078	3,501	Ahern, C. A., Rep.	9,781	1,029	
Anderson, E. A., Soc.	2,076		<i>Regents State University, long term—</i>			
Miles, H. W., Ind.	436		Codd, A. A., Rep.	10,247		
Dean, Martin, Ind.	436		Smith, O. J., Rep.	9,729		
Hagerman, J. C., Ind.	425		Williams, F. W., Dem.	10,015		
<i>Choice for U. S. Senator—</i>			Kettle, F. W., Dem.	9,222	876	
Flanigan, P. L., Rep.	8,972	Hibbard, A. A., Soc.	2,772			
Lutz, T. C., Soc.	1,939	<i>Regent State University, short term—</i>				
Newlands, F. G., Dem.	12,473	3,701	Starrett, H. S., Rep.	9,688	1,029	
<i>Representative in Congress—</i>			Sullivan, Dr. J. J., Dem.	10,667		
Bartlett, George A., Dem.	11,253		Meyers, C. E., Soc.	2,384		
Critchfield, J., Soc.	1,965		<i>Police Bill—</i>			
Fitzgerald, A. L., Ind.	3,031		3,701	For	9,954	876
Mason, H. B., Rep.	7,552	Against		9,078		

*Average plurality.

Highest vote (average for Presidential Electors) 24,442

SUMMARY OF VOTE AT ELECTION HELD NOVEMBER 8, 1910

Offices, and names of candidates	Counties													Totals	Majorities or Pluralities
	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon	Nye	Ormsby	Storey	Washoe	White Pine
<i>Choice for U. S. Senator—</i>															
Jud Harris, S.	159	69	18	138	233	18	186	70	36	94	391	32	38	166	306
Geo. S. Nixon, R.	400	347	228	807	1466	225	839	248	273	422	944	422	406	2137	620
Key Pittman, D.	262	411	214	831	1324	191	830	233	285	385	904	334	448	1116	798
<i>Representative in Congress—</i>															
Ashley Grant Miller, S.	197	73	15	129	261	16	269	78	52	119	412	33	64	265	426
E. E. Roberts, R.	377	425	268	763	1410	243	801	321	320	454	1062	447	513	1991	681
Chas. S. Sprague, D.	227	306	172	870	1328	161	732	209	212	310	734	289	321	1092	715
<i>Governor—</i>															
D. S. Dickerson, D.	332	419	233	899	1344	120	911	230	284	352	699	358	419	1394	814
Henry F. Gage, S.	119	54	10	77	154	8	159	49	29	78	221	27	30	149	229
T. L. Oddie, R.	377	354	217	864	1543	282	783	344	287	479	1357	420	457	1953	728
<i>Lieutenant-Governor—</i>															
Wm. Easton, R.	382	345	227	766	1175	234	713	386	235	407	669	383	265	1627	662
G. C. Ross, D.	282	369	197	894	1559	152	880	179	310	378	1278	365	613	1531	752
F. M. Wall, S.	155	65	16	111	249	14	219	55	41	89	394	35	30	210	304
<i>Justice of Supreme Court—</i>															
F. H. Norcross, R.	547	605	327	1337	2112	269	1239	436	419	647	1549	639	614	2769	1197
<i>Secretary of State—</i>															
Geo. Brodigan, D.	334	350	251	907	2090	138	904	289	296	502	1273	449	491	1479	860
W. G. Douglass, R.	425	435	192	806	886	227	799	288	295	343	814	333	401	1762	761
<i>State Treasurer—</i>															
Wm. McMillan, R.	394	407	294	743	1341	217	742	291	275	535	1031	531	501	1978	791
D. M. Ryan, D.	354	380	140	968	1599	196	978	330	291	320	1066	245	392	1396	847
<i>State Controller—</i>															
S. P. Davis, D.	339	405	149	665	1601	166	961	291	288	353	1104	252	375	1468	870
Jacob Eggers, R.	399	382	291	1070	1248	237	734	295	270	470	961	518	503	1774	731
<i>Surveyor-General—</i>															
C. A. Ahern, R.	363	408	207	729	1268	232	798	285	314	411	985	302	484	1811	807
C. L. Deady, D.	379	379	232	985	1513	182	915	321	246	429	1073	466	393	1425	812
<i>Attorney-General—</i>															
C. H. Baker, D.	363	371	203	800	1398	211	972	328	297	368	1115	348	390	1771	838
Geo. Springmeyer, R.	382	428	247	937	1475	207	792	286	280	484	954	427	484	1590	705

<i>Chief of Supreme Court -</i>	382	430	223	772	1245	288	787	208	307	470	1016	415	505	1708	704	1017	11
J. W. Leake, D.	384	341	225	809	1686	194	494	287	303	308	978	368	328	1478	807	8428	
<i>Superintendent of State Printing</i>																	
W. W. Booth, R.	397	435	214	721	1287	215	800	300	303	349	978	214	178	1588	710	8440	
Joe Farnsworth, D.	332	350	219	976	1687	194	808	274	265	492	1153	678	716	1746	889	10,662	2022
<i>Superintendent of Public Instruction -</i>																	
J. E. Bray, D.	373	366	155	1011	1729	198	1021	335	290	356	1048	302	172	1922	864	10,157	1280
D. T. Smith, R.	349	414	277	654	1066	211	670	238	266	508	951	462	710	1333	708	8867	
<i>Inspector of Mines -</i>																	
Edward Ryan, D.	410	349	167	836	1695	169	1015	288	294	447	1075	373	413	1423	858	9952	500
C. E. Watson, R.	327	403	267	777	1217	241	677	310	275	373	1058	298	481	1881	762	8392	
<i>University Regents, Long Term -</i>																	
S. L. Flisk, S.	216	122	34	238	489	30	395	98	83	147	532	66	123	401	429	3408	
C. B. Henderson, D.	333	491	219	1288	1775	283	1088	370	327	495	1246	469	477	2106	843	11,370	
J. W. Reeves, S.	181	138	35	296	525	38	383	101	97	173	550	83	136	465	436	3637	
H. E. Reld, R.	383	460	270	949	1473	265	946	316	326	494	1092	467	502	2230	804	10,987	
<i>University Regent, Short Term -</i>																	
J. W. O'Brien, R.	522	537	314	1252	1920	302	1155	431	376	578	1381	547	582	2512	1144	13,558	
<i>Constitutional Amendment -</i>																	
Yes	305	485	184	915	1321	153	578	228	283	327	983	253	307	1239	665	8231	5361
No	106	86	131	386	367	60	140	36	100	139	517	83	77	420	222	2870	

Highest Total Vote (Governor)

20,626

SUMMARY OF VOTE FOR DISTRICT JUDGES AT ELECTION HELD NOVEMBER 8, 1910

Candidates, and district	Churchill	Clark	Douglas	Elko	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon	Nye	Ormsby	Storey	Washoe	White Pine	Total	Pluralities
<i>First Judicial District—</i> F. P. Langan, Dem.			350							691		618	720	1,887		2,379	636
<i>Second Judicial District—</i> T. F. Moran, Rep.														2,006		2,006	755
M. B. Moore, Dem.														1,144		1,144	
W. H. A. Pike, Dem.														1,251		1,251	
<i>Third Judicial District—</i> Peter Breen, Dem.						285		539								824	
<i>Fourth Judicial District—</i> E. J. L. Taber, Rep.		547		1,080					256							1,883	609
Chas. Lee Horeay, Dem.		280		643					351							1,274	
<i>Fifth Judicial District—</i> P. E. Keeler, Dem.											568					568	941
Mark R. Averill, Rep.											1,509					1,509	
<i>Sixth Judicial District—</i> L. G. Campbell, Rep.																602	486
Edward A. Ducker, Dem.							802									1,088	
Robt. Gilray, Soc.							1,088									132	
<i>Seventh Judicial District—</i> T. V. Eddy, Rep.					428											428	786
P. J. Somers, Dem.					1,668											1,668	
S. L. Carpenter, Ind.					869											869	
<i>Eighth Judicial District—</i> L. N. French, Rep.	472															472	148
Lem Allen, Dem.	324															324	
<i>Ninth Judicial District—</i> Chas. A. Walker, Rep.															705	705	101
Benj. W. Coleman, Dem.															806	806	
Anthony Juricb, L. P.															243	243	

STATE OFFICERS SINCE STATEHOOD

The first state officers qualified in January, 1865. Since its admission as a State, Nevada has had the following state officers:

GOVERNORS

Blasdel, H. G., Rep.	1865-1866
Blasdel, H. G., Rep.	1867-1870
Bradley, L. R., Dem.	1871-1874
Bradley, L. R., Dem.	1875-1878
Kinkad, John H., Rep.	1879-1882
Adams, Jewett W., Dem.	1883-1886
Sterenson, C. C., Rep.	1887-1889
Bell, Frank, Rep. (acting from September 9th)	1890
Colcord, R. K., Rep.	1891-1894
Jones, John E., Silver Party	1895-1896
Sadler, Reinhold, Silver Party (Acting Governor)	1896-1898
Sadler, Reinhold, Silver Party	1899-1902
Sparks, John, Dem.-Silver	1903-1906
Sparks, John, Dem.-Silver	1907-1908
Dickerson, D. S., Dem.-Silver (Acting Governor)	1908-1910
Oddie, T. L., Rep.	1911-1914

LIEUTENANT-GOVERNORS

Crosman, J. S., Rep.	1865-1866
Slingerland, J. S., Rep.	1867-1870
Denver, Frank, Dem.	1871-1874
Adams, J. W., Dem.	1875-1878
Adams, J. W., Dem.	1879-1882
Laughton, C. E., Rep.	1883-1886
Davis, H. C., Rep.	1887-1889
Chubbuck, S. W., Rep.	1889
Bell, Frank, Rep.	1889-1890
Poojade, J., Rep.	1891-1894
Sadler, Reinhold, Silver	1895-1898
Judge, J. R., Silver	1899-1902
Allen, Lemuel, Silver-Dem.	1903-1906
Dickerson, Denver S., Dem.-Silver	1907-1910
Ross, Gilbert C., Dem.	1911-1914

SECRETARIES OF STATE

Noteware, C. N., Rep.	1865-1866
Noteware, C. N., Rep.	1867-1870
Minor, J. D., Rep.	1871-1874
Minor, J. D., Rep.	1875-1878
Babcock, Jasper, Rep.	1879-1882
Dormer, John M., Rep.	1883-1886
Dormer, John M., Rep.	1887-1890
Grey, O. H., Rep.	1891-1894
Howell, Eugene, Silver Party	1895-1898
Howell, Eugene, Silver Party	1899-1902
Douglass, W. G., Rep.	1903-1906
Douglass, W. G., Rep.	1907-1910
Brodigan, George	1911-1914

STATE TREASURERS

Rhoades, Eben, Rep.	1865-1866
Rhoades, Eben, Rep.	1867-1869
Batterman, C. C., Rep.	1869-1870
Schooling, Jerry, Dem.	1871-1874
Schooling, Jerry, Dem.	1875-1878
Crockett, L. L., Rep.	1879-1882
Tuffy, George, Rep.	1883-1886

died September 21, 1890, and Frank Bell became Acting Governor by virtue of his office as Lieutenant-Governor.

died April 10, 1896, and R. Sadler became Acting Governor by virtue of his office as Lieutenant-Governor.

died May 22, 1908, and D. S. Dickerson became Acting Governor.

died August 22, 1889, and S. W. Chubbuck appointed September 9, 1889, to fill the vacancy.

Resigned November 30, 1889.

Appointed November 30, 1889.

died himself in the Occidental Hotel, San Francisco, September 9, 1869

Appointed to fill unexpired term, 1869.

State Treasurers—Continued

¹ Tuffy, George, Rep.	1887-1890
Richard, Geo. W., Rep.	1890
² Egan, J. F., Rep.	1891-1894
Richard, Geo. W., Rep.	1894
Westerfield, W. J., Silver Party	1895-1898
Ryan, D. M., Silver Party	1899-1902
Ryan, D. M., Silver-Dem.	1903-1906
Ryan, D. M., Silver-Dem.	1907-1910
McMillan, William, Rep.	1911-1914

STATE CONTROLLERS

Nightingill, A. W., Rep.	1865-1866
³ Parkinson, W. K., Rep.	1867-1869
⁴ Doron, Lewis, Rep.	1869-1870
Hobart, W. W., Rep.	1871-1874
Hobart, W. W., Rep.	1875-1878
Hallock, J. F., Rep.	1879-1882
Hallock, J. F., Rep.	1883-1886
Hallock, J. F., Rep.	1887-1890
Horton, R. L., Rep.	1891-1894
LaGrave, C. A., Silver Party	1895-1898
Davis, Sam P., Silver Party	1899-1902
Davis, Sam P., Silver-Dem.	1903-1906
Eggers, J., Rep.	1907-1910
Eggers, J., Rep.	1911-1914

ATTORNEY-GENERALS

Nourse, G. A., Rep.	1865-1866
Clarke, R. M., Rep.	1867-1870
Buckner, L. A., Dem.	1871-1874
Kittrell, John R., Dem.	1875-1878
Murphy, M. A., Rep.	1879-1882
Davenport, W. H., Rep.	1883-1886
Alexander, J. F., Rep.	1887-1890
Torreyson, J. D., Rep.	1891-1894
⁵ Beatty, R. M., Silver Party	1895-1896
⁶ Judge, J. R., Silver Party	1896-1898
⁷ Jones, W. D., Silver Party	1899-1901
Woodburn, William, Silver Party	1901-1902
Sweeney, J. G., Dem-Silver	1903-1906
Stoddard, Richard C., Dem.-Silver.	1907-1910
Baker, C. H., Dem.	1911-1914

SURVEYOR-GENERALS

Marlette, S. H., Rep.	1864-1866
Marlette, S. H., Rep.	1867-1868
Day, John, Rep.	1869-1870
Day, John, Rep.	1871-1874
Day, John, Rep.	1875-1878
Hatch, A. J., Rep.	1879-1882
Preble, C. S., Rep.	1883-1886
Jones, John E., Rep.	1887-1890
Jones, John E., Rep.	1891-1894
Pratt, A. C., Silver Party	1895-1898
Kelley, E. D., Silver Party	1899-1902
Kelley, E. D., Silver-Dem.	1903-1906
⁸ Kelley, E. D., Silver-Dem.	1907-1908
⁹ Deady, Chas. L., Silver-Dem.	1908-1910
Deady, Chas. L., Dem.	1911-1914

CLERKS OF SUPREME COURT

Helm, Alfred, Rep.	1865-1866
Helm, Alfred, Rep.	1867-1870
Helm, Alfred, Rep.	1871-1874
Bicknell, C. F., Rep.	1875-1878

¹Resigned August 13, 1890, and Geo. W. Richard appointed to fill vacancy, August 13, 1890.²Died April 14, 1894, and Geo. W. Richard appointed to fill unexpired term, April 17, 1894.³Died October 14, 1869.⁴Appointed October 15, 1869.⁵Died December 10, 1896.⁶J. R. Judge appointed to fill unexpired term, December 24, 1896.⁷Resigned January 15, 1901, and William Woodburn appointed upon the same day to fill unexpired term.⁸Died March 18, 1908. Deady appointed, then elected.

Clerks of Supreme Court—Continued

Bicknell, C. F., Rep.	1879-1882
Bicknell, C. F., Rep.	1883-1886
Bicknell, C. F., Rep.	1887-1890
Josephs, Joe, Rep.	1891-1894
Howell, Eugene, Silver Party	1895-1898
Howell, Eugene, Silver Party	1899-1902
Douglass, W. G., Rep.	1903-1906
Douglass, W. G., Rep.	1907-1910
Josephs, J., Dem.	1911-1914

STATE PRINTERS

Church, John, Rep.	1865-1866
Eckley, J. E., Rep.	1867-1868
Nishels, H. R., Rep.	1869-1870
Perkins, C. L., Dem.	1871-1872
Putnam, C. A. V., Rep.	1873-1874
Hill, John J., Dem.	1875-1878

SUPERINTENDENTS OF STATE PRINTING

Maddrill, John W., Rep.	1881-1882
Harlow, J. C., Rep.	1883-1886
Harlow, J. C., Rep.	1887-1890
Eckley, J. E., Rep.	1891-1894
McCarthy, J. G., Silver Party	1895-1898
Maute, Andrew, Silver Party	1899-1902
Maute, Andrew, Silver-Dem.	1903-1906
McCarthy, J. G., Rep.	1907-1910
Farnsworth, Joe, Dem.	1911-1914

SUPERINTENDENTS OF PUBLIC INSTRUCTION

White, A. F., Rep.	1865-1866
Fisher, A. N., Rep.	1867-1870
Fisher, A. N., Rep.	1871-1874
Kelly, S. P., Rep.	1875-1878
Sessions, D. R., Dem.	1879-1882
Young, C. S., Rep.	1883-1886
Dovey, W. C., Rep.	1887-1900
Ring, Orvis, Rep.	1891-1894
Cutting, H. C., Silver Party	1895-1898
Ring, Orvis, Rep.	1899-1902
Ring, Orvis, Rep.	1903-1906
Ring, Orvis, Rep.	1907-1910
Bray, J. E., Dem.	1911-1914

JUSTICES OF THE SUPREME COURT

Elected

Lewis, J. F., Rep.	November 8, 1864
Beatty, H. O., Rep.	November 8, 1864
Brosman, C. M., Rep.	November 8, 1864
Lewis, J. F., Rep.	November 6, 1866
Johnson, J. Neely, Rep.	November 3, 1868
Whitman, B. C., Rep.	November 3, 1868
Garber, John, Dem.	November 8, 1870
Hawley, T. P., Rep.	November 5, 1872
Earl, Warner, Rep.	November 3, 1874
Beatty, Wm. H., Rep.	November 3, 1874
Leonard, O. R., Rep.	November 7, 1876
Hawley, T. P., Rep.	November 5, 1878
Belknap, C. H., Dem.	November 2, 1880
Leonard, Orville R., Rep.	November 7, 1882

Ex officio Clerk of Supreme Court by virtue office Secretary of State.

Decided by Supreme Court to be constitutional office.

The Legislature of 1877 abolished the office of State Printer (to take effect January 1, 1879) and state printing was done by contract in 1879 and 1880. (Stats. 1877, p. 161.) The contract system was proven unsatisfactory and detrimental to the interests of the State, the Legislature of 1879 abolished the office under the name of "Superintendent of State Printing" (Stats. 1879, p. 138), and made an appropriation to purchase necessary materials.

Appointed by Board of State Printing Commissioners, under Stats. 1879, p. 138, for the years 1879-1882 since which time, under the law, the Superintendent of State Printing has been elected by the people every four years, as is the case with all other state officers.

Resigned November 9, 1868, and B. C. Whitman appointed to fill vacancy.

Died April 21, 1867, and J. Neely Johnson appointed to fill vacancy.

Resigned November 7, 1872, and C. H. Belknap appointed.

Justices of the Supreme Court—Continued

¹ Hawley, T. P., Rep.	November 4, 1884
Belknap, C. H., Dem.	November 3, 1886
Murphy, M. A., Rep.	November 6, 1888
Bigelow, R. R., Rep.	November 4, 1890
Belknap, C. H., Dem.	November 8, 1892
Bonnifield, M. S., Silver	November 6, 1894
² Massey, W. A., Silver	November 3, 1896
Belknap, C. H., Silver	November 8, 1898
Fitzgerald, A. L., Dem.-Silver	November 6, 1900
Julien, T. V., Dem.-Silver	September 15, 1902
Talbot, Geo. F., Silver	November 4, 1902
Norcross, Frank H., Rep.	November 8, 1904
Sweeney, James G., Dem.-Silver	November 6, 1906
Talbot, Geo. F., Dem.	November 3, 1908
Norcross, F. H., Rep.	November 8, 1910

DISTRICT JUDGES

	<i>District</i>	<i>In office</i>
Mesick, R. S.	First	1865-1866
Burbank, Richard	First	1865-1866
Rising, Richard	First	1865-1894
Wright, S. H.	Second	1865-1870
Wright, S. H.	Second	1875-1878
Haydon, Wm.	Third, Fourth	1865-1870
Goodwin, C. C.	Fourth	1865-1866
Baker, S. L.	Fifth	1865-1866
Dunn, K. F.	Sixth	1865-1866
Beatty, W. H.	Seventh, Eighth, Sixth	1865-1874
Virgin, D. W.	Eighth	1865-1866
Chase, S. H.	Ninth, Eighth	1865-1868
Harris, C. N.	Third, Second	1867-1874
Berry, G. G.	Fifth, Fourth	1867-1871
Curler, Benj.	Seventh, Fifth	1867-1874
Hubbard, Chas. G.	Ninth	1867-1868
Boalt, J. H.	Sixth	1869-1870
McClinton, J. G.	Eighth	1869-1870
³ Lake, Chas. A.	Ninth	1869-1870
Gorin, J. D.	Ninth	1870
Keeney, George D.	Eleventh, Sixth	1869-1870
Seawell, W. M.	Third	1871-1878
Fuller, Mortimer	Seventh	1871-1874
⁴ Flack, J. H.	Ninth, Seventh	1871-1882
Leonard, O. R.	Fourth	1872-1874
Bonnifield, W. S.	Fourth	1875-1878
McKenney, D. C.	Fifth	1871-1884
Cole, F. W.	Sixth	1875-1878
Jameson, J. S.	Eighth	1875-1878
Rives, Henry	Seventh, Sixth	1875-1886
King, S. D.	Second	1879-1882
⁵ Bigelow, R. R.	Seventh	1882-1890
Edwards, T. D.	Second	1883-1886
Murphy, M. A.	Third	1883-1886
Boardman, W. M.	Seventh	1883-1886
⁶ Fitzgerald, A. L.	Third	1887-1900
Wells, Thomas	Fourth	1889-1890
Jones, W. D.	Third	1901-1902
Talbot, G. F.	Fourth	1891-1902
⁷ Cheney, A. E.	Second	1891-1898
Mack, C. E.	First	1895-1902
Murphy, M. A.	First	1903-1906
Curler, B. F.	Second	1898-1906
Breen, Peter	Third	1903-1906
Brown, Geo. S.	Fourth	1903-1906
Bonnifield, S. J., Jr.	Fifth	1890-1906

¹ Resigned September 27, 1890, and R. R. Bigelow appointed to fill the vacancy, December 2, 18² Resigned September 1, 1902, and Thomas V. Julien appointed on September 15, 1902, to unexpired term.³ Died in 1870: J. D. Gorin appointed.⁴ Died in 1882: R. R. Bigelow appointed.⁵ Appointed to Supreme Bench December 2, 1890.⁶ Elected Supreme Court Justice in 1900, and W. D. Jones appointed to fill unexpired term 1901-1902.⁷ Resigned November 25, 1898, and B. F. Curler appointed to fill the unexpired term.

District Judges—Continued

Langan, Frank P.	First	1907-1910
Orr, John S.	Second	1907-1910
Pike, W. H. A.	Second	1907-1910
Breen, Peter	Third	1907-1910
Brown, Geo. S.	Fourth	1907-1910
Averill, Mark R.	Fifth	1909-1912
Somers, Peter J.	Sixth	1909-1910
Stevens, Theron	Sixth	1909-1910
Langan, Frank P.	First	1911-1914
Moran, T. F.	Second	1911-1914
Orr, J. S.	Second	1911-1914
Breen, Peter	Third	1911-1914
Taber, E. J. L.	Fourth	1911-1914
Averill, Mark R.	Fifth	1911-1914
Ducker, Edward A.	Sixth	1911-1914
Somers, P. J.	Seventh	1911-1914
French, L. N.	Eighth	1911-1914
Coleman, B. W.	Ninth	1911-1914

ORDER OF BUSINESS AND STANDING RULES

OF THE

NEVADA STATE SENATE

NEVADA STATE SENATE

TWENTY-FIFTH SESSION, 1911

HON. GILBERT C. ROSS, *President*; HON. CLAY TALLMAN, *President pro tem.*

Name	County	P. O. address
Dolt, Thomas	Churchill	Fallon
Bergman, George	Clark	Nelson
Coryell, H. H.	Elko	Wells
Jones, Henry J.	Elko	Elko
Balzar, F. B.*	Esmeralda	Mina
Heffernan, W. F.	Esmeralda	Goldfield
Sweeney, W. H.	Eureka	Palisade
Mack, Maurice	Douglas	Minden
Carpenter, L. N.*	Humboldt	Lovelock
Bell, W. J.	Humboldt	Winnemucca
Miller, J. A.	Lander	Austin
Syphus, Levi*	Lincoln	St. Thomas
Reymers, B. H.*	Lyon	Yerington
Tallman, Clay*	Nye	Rhyolite
Kendall, Zeb*	Nye	Tonopah
Mills, George T.	Ormsby	Carson City
Tannahill, Alex L.	Storey	Virginia City
Holmes, A. W.*	Washoe	Reno
Ascher, J. A.	Washoe	Sparks
House, A. C.*	White Pine	Ely

*Hold-over Senators from last session.

ORDER OF BUSINESS AND STANDING RULES OF THE NEVADA STATE SENATE OF THE TWENTY-FOURTH SESSION (LAST SESSION).

MEETING

1. The President shall call the Senate to order each day of sitting at eleven o'clock a. m., unless the Senate shall have adjourned to some other hour. Time of meeting.

ORDER OF BUSINESS

2. The order of business shall be as follows:

1. Roll Call.
2. Reading and Approval of the Journal.
3. Presentations of Petitions.
4. Reports of Standing Committees.
5. Reports of Select Committees.
6. Messages from the Governor.
7. Communications from State Officers.
8. Messages from the Assembly.
9. Second Reading and Reference of Bills.
10. Introduction and First Reading of Bills.
11. Motions, Resolutions and Notices.
12. Business on General File and Third Reading of Bills.
13. Unfinished Business.

Order of business.

PETITIONS

3. The contents of any petition or memorial shall be briefly stated by the President or any Senator presenting it. It shall then lie on the table or be referred, as the President or Senate may direct. Disposition of.

BILLS

4. At least one day's notice shall be given of the introduction of a bill, unless by consent of two-thirds of the Senate or the bill be presented by a committee in the discharge of its duty. Every bill shall receive three readings previous to its passage. The President shall give notice at each whether it be the first, second, or third reading. The first and second readings may, by consent of two-thirds of the Senate, be on the same day. The first reading of the bill shall be for information, and if opposition be made to it the question shall be, "Shall this bill be rejected?" If no opposition be made, or if the question to reject be negatived, the bill shall then take the usual course. No bill shall be amended or committed until twice read. The third reading of every bill shall be by yeas and nays. Notice of bills.
Reading of bills.

5. One hundred and twenty copies of all bills of a general nature shall be printed for the use of the Senate and Assem-

- Printing. bly, and such other bills and matter shall be printed as may be ordered by the Senate.
- Appropriation bills. 6. Bills appropriating money shall be considered in Committee of the Whole Senate, and no change in the amount appropriated shall be made outside of the Committee of the Whole. All appropriation bills shall first be considered by a Standing Committee of the Senate.
- General file. 7. All bills which have passed a second reading and are not referred, and all bills reported by Committees after the second reading, shall be placed on a general file, and shall be considered in the order in which they became entitled to a position on the file, unless otherwise especially ordered by the Senate. Engrossed bills shall be placed at the head of the file in the order in which they are reported engrossed (except general appropriation bills, which shall be at the head of the file). The file, with each bill in order, shall be conspicuously posted in the Senate Chamber each day by the Secretary.
- May be committed. 8. A bill may be committed with special instructions to amend at any time before taking the final vote.
- Reconsideration. 9. On the day next succeeding the final vote on any bill, said vote may be reconsidered on motion of any member, provided notice of intention to move a reconsideration was given on the day such final vote was taken, by a Senator who voted on that side which prevailed, and no motion to reconsider shall be in order on the day such final vote was taken, except by unanimous consent. Motions to reconsider a vote upon amendments to any pending question may be made and decided at once.
- Different subject not admitted as amendment. 10. No subject different from that under consideration shall be admitted as an amendment; and no bill or resolution shall be amended by incorporating any irrelevant subject-matter or by associating or annexing any other bill or resolution pending in the Senate, but a substitute may be offered at any time so long as the original is open to amendment.
- Treated as bills. 11. Joint and concurrent resolutions addressed to Congress or either house thereof or to the President of the United States, or the heads of any of the National Departments, or proposing amendments to the State Constitution shall be subject, in all respects, to the foregoing rules governing the course of bills.
- To be seconded. 12. No motion shall be entertained until it shall be seconded; nor debated until announced by the President. It shall be reduced to writing and read by the Secretary, if desired by the President or any Senator, before it shall be debated, and by consent of the Senate may be withdrawn before amendment or decision.
- To adjourn. 13. A motion to adjourn shall always be in order. The name of the Senator moving to adjourn, and the time when the motion was made, shall be entered on the Journal.

MOTIONS

14. A motion to lie on or take from the table shall be carried by a majority vote. Lie on table.

15. When a question is under debate no motion shall be received but the following, which shall have precedence in the order named : Precedence of.

1. To adjourn.
2. For a call of the Senate.
3. To lay on the table.
4. For the previous question.
5. To postpone to a day certain.
6. To commit.
7. To amend.
8. To postpone indefinitely.

The first four shall be decided without debate.

16. When a motion to commit, to postpone to a day certain, or to postpone indefinitely has been decided, it shall not again be entertained on the same day and at the same stage of proceedings, and when a question has been postponed indefinitely it shall not again be introduced during the session, except this rule be suspended by a two-thirds vote, and there shall be no reconsideration of a vote on a motion to indefinitely postpone. When not entertained.

MOTION TO STRIKE OUT ENACTING CLAUSE

17. A motion to strike out the enacting clause of a bill or resolution shall have precedence of a motion to commit or amend, and if carried shall be equivalent to its rejection. Enacting clause.

PREVIOUS QUESTION

18. The previous question shall not be put unless demanded by three Senators, and it shall be in this form: "Shall the main question be now put?" When sustained by a majority of Senators present it shall put an end to all debate and bring the Senate to a vote on the question or questions before it, and all incidental questions arising after the motion was made shall be decided without debate. How put.

OBJECTION TO READING OF PAPER

19. Where the reading of any paper is called for and is objected to by any Senator, it shall be determined by a vote of the Senate, and without debate. How determined.

DIVISION OF QUESTION

20. Any Senator may call for a division of a question which shall be divided if it embraces subjects so distinct that one being taken away, a substantive proposition shall remain for the decision of the Senate; but a motion to strike out and insert shall not be divided. Necessary to division.

RECONSIDERATION

21. A motion to reconsider shall have precedence over every other motion, except a motion to adjourn; and when Procedure of.

the Senate adjourns while a motion to reconsider is pending, or before passing the order of Motions and Resolutions, the right to move a reconsideration shall continue to the next day of sitting. No notice of reconsideration of any final vote shall be in order on the day preceding the last day of the session.

BLANKS

22. In filling blanks the largest sum and longest time shall be first put.

PRIORITY OF BUSINESS

23. All questions relating to the priority of business shall be decided without debate.

RESOLUTIONS

24. Resolutions, other than those referred to in Rule 11, shall be treated as motions in all proceedings of the Senate.

MESSAGES

25. Messages from the Governor, State officers and from the Assembly may be considered at any time by a vote of the Senate.

AYES AND NOES

26. The ayes and noes shall be taken when called for by three members, and every Senator within the bar of the Senate, shall vote, unless excused by unanimous vote of the Senate, and the votes shall be entered on the Journal, and the names of Senators demanding the ayes and noes shall also be entered on the Journal.

TIE VOTE

27. A question is lost by a tie vote, but when the Senate is equally divided, the President may give the deciding vote.

STANDING COMMITTEES

28. The Standing Committees of the Senate shall be as follows:

1. A Committee on Elections, to consist of three members.
2. A Committee on Corporations, to consist of three members.
3. A Committee on Printing, to consist of three members.
4. A Committee on Ways and Means, to consist of five members.
5. A Committee on Judiciary, to consist of five members.
6. A Committee on Military and Indian Affairs, to consist of three members.
7. A Committee on Agriculture, Counties and County Boundaries, Roads and Bridges, to consist of three members.
8. A Committee on Railroads, Internal Improvements and Manufactures, to consist of three members.
9. A Committee on Mines and Mining, to consist of three members.
10. A Committee on Public Lands, to consist of three members.

11. A Committee on Federal Relations, to consist of three members. Standing Committees.
12. A Committee on Engrossed Bills, to consist of three members.
13. A Committee on Enrolled Bills, to consist of three members.
14. A Committee on State Prison and Insane Asylum, to consist of three members.
15. A Committee on Mileage, to consist of three members.
16. A Committee on Education, State Library and Public Morals, to consist of three members.
17. A Committee on Claims, State Affairs and Supplies and Expenditures, to consist of three members.
18. A Committee on Rules and Joint Rules, to consist of three members.

29. All Committees of the Senate, special and standing, and all joint committees on the part thereof, shall be appointed by the President, unless otherwise ordered by the Senate. Appointment of.

30. No committee shall employ assistance or incur any expense, except by permission of the Senate previously obtained. To incur no expense.

31. When a motion is made to refer any subject, and different committees are proposed, the question shall be taken in the following order: Reference.

1. The Committee of the Whole Senate.
2. A Standing Committee.
3. A Select Committee.

32. The several committees shall fully consider all measures referred to them, and report thereon. They shall acquaint themselves with the interests of the State specially represented by the committee, and from time to time present such bills and reports as in their judgment will advance the interests and promote the welfare of the people of the State, and shall fully consider and report their opinion upon any matter committed or referred to them by the Senate. Duties of.

33. No bill or other matter referred to a committee shall remain in its hands more than fifteen days after its receipt by any member of the committee. To return bills.

COMMITTEE OF THE WHOLE

34. In forming the Committee of the Whole the President shall name a Chairman to preside, and all bills considered shall be read by sections, and the chairman shall call for amendments at the conclusion of the reading of each section. All amendments proposed by the Committee shall be reported by the Chairman to the Senate, and no amendment shall afterwards be made to the amount of any appropriation, except by recommitment to Committee of the Whole. Forming of.

35. The rules of the Senate shall apply to proceedings in Committee of the Whole, except that the previous question Rules of.

shall not be ordered, nor the ayes and noes demanded. If the Committee may limit the number of times that any member may speak, at any stage of proceedings, during its sitting. Messages may be received by the President while the Committee is sitting; in which case the President will resume the chair, receive the message, and vacate the chair in favor of the Chairman of the Committee.

36. A motion that the Committee rise shall always be order, and shall be decided without debate.

Motion to rise.

PRIVILEGED COMMITTEES

37. The Committees on Enrolled and Engrossed Bills to report at any time.

Always in order.

DUTIES OF OFFICERS

38. The President shall take the chair and call the Senate to order precisely at the hour appointed for meeting, and a quorum be present shall cause the Journal of the preceding day to be read. He shall preserve order and decorum, and in case of any disturbance or disorderly conduct within the Chamber, shall order the Sergeant-at-Arms to suppress same, and may order the arrest of any person creating a disturbance within the Senate Chamber. He may speak points of order in preference to members, rising from his seat for that purpose, and shall decide questions of order without debate, subject to an appeal to the Senate by two members on which appeal no member shall speak more than once without leave of the Senate. He shall see that all officers and clerks perform their respective duties, and shall sign all Addresses and joint resolutions, and all writs, warrants, subpoenas issued by order of the Senate; all of which shall be attested by the Secretary. He shall have general direction of the Senate Chamber, and shall have a right to name any Senator to perform the duties of the Chair—but such substitution shall not extend beyond an adjournment, nor authorize any Senator so substituted to sign any document requiring the signature of the President.

39. The President *pro tem.* shall have all the power and authority, and discharge all the duties of the President during his absence, or inability to discharge the duties of office.

President pro tem.

40. The Sergeant-at-Arms shall attend the Senate during its sittings, and execute its commands and all process issued by its authority. He shall be sworn to keep the secrets of the Senate. He shall receive for every arrest within the Capitol building or grounds, one dollar; within the limits of the Capitol and without the Capitol grounds, one dollar and fifty cents for each day's custody and releasement, one dollar; and traveling expenses of himself or special messenger outside Carson City, for one way only, twenty-five cents per mile. All fees for arrest of members shall be paid by the member arrested, unless excused by the Senate; and when excused the Sergeant-at-Arms shall not be allowed fees, except when

Sergeant-at-Arms.

arrest was made outside of Carson City, when mileage shall be allowed.

41. The Assistant Sergeant-at-Arms shall be doorkeeper ^{Assistant.} and shall preserve order in the Senate Chamber and shall assist the Sergeant-at-Arms. He shall be sworn to keep the secrets of the Senate.

DECORUM AND DEBATE

42. If any Senator, in speaking or otherwise, transgress ^{Points of order.} the rules of the Senate, the President shall, or any Senator may, call him to order, and when a Senator shall be so called to order he shall sit down and shall not proceed without leave of the Senate, which leave, if granted, shall be upon motion, "That he be allowed to proceed in order," when he shall confine himself to the question under consideration and avoid personality. Every decision of points of order by the President shall be subject to appeal, and no discussion of a question of order shall be allowed, except upon appeal of two Senators, and in all cases of appeal the question shall be, "Shall the decision of the Chair stand as the judgment of the Senate?"

43. In cases of breaches of decorum or propriety any ^{Breaches of.} Senator, officer or other person shall be liable to such censure or punishment as the Senate may deem proper, and if any Senator be called to order for offensive or indecorous language or conduct, the person calling him to order shall report the language or conduct excepted to, which shall be taken down or noted at the Secretary's desk, and no member shall be held to answer for any language used on the floor of the Senate if business has intervened before exception to the language was taken.

44. Every Senator when he speaks, shall, standing in his place, address "Mr. President," in a courteous manner, and shall confine himself to the question before the Senate, and when he has finished, shall sit down. No Senator shall speak more than twice (except for explanation) during the consideration of any one question on the same day, nor a second time without leave when others who have not spoken desire the floor; but incidental and subsidiary questions arising during debate shall not be considered the same question. ^{When not entitled to the floor.}

45. When two or more Senators rise at the same time the President shall name the one who may first speak—giving ^{Preference to speak.} preference, when practicable, to the mover or introducer of the subject under consideration.

46. Any Senator may rise and explain a matter personal ^{Privilege.} to himself by leave of the President, but he shall not discuss the pending question in such explanation.

ELECTION—VOTING

47. In all cases of election by the Senate the vote shall be ^{Manner of.} taken viva voce, and no Senator or other person shall remain at the Secretary's desk while the roll is being called or the

votes are being counted. No Senator shall be allowed to vote except when at his seat, nor upon any question in which he is in any way personally or directly interested, nor be allowed to explain his vote or discuss the question while the ayes and noes are being called, nor change his vote after the result is announced, and the announcement of the result of any vote shall not be postponed.

ABSENCE

Leave
required.

48. No Senator shall absent himself from the services of the Senate without leave, except in case of accident or sickness, and if any Senator or officer shall so absent himself his per diem shall not be allowed him, and no Senator shall obtain leave of absence or be excused without consent of two-thirds of the Senate.

PRIVILEGE OF THE FLOOR

Who
entitled.

49. No person, except State officers and officers and members of the Senate and Assembly, shall be admitted within the bar of the Senate, except by special invitation on the part of some member, and a majority may authorize the President to have the Senate Chamber cleared of all persons except Senators and officers of the Senate; and the Senate Chamber shall not be used for any but legislative business except by permission given by a two-thirds vote.

BEHAVIOR

Behavior.

50. Smoking shall not be allowed within the Senate Chamber during the session of the Senate, nor shall indecorous conduct or boisterous or unbecoming language be permitted there at any time.

PROTEST

Entered in
Journal.

51. Any Senator, or Senators, may protest against the action of the Senate upon any question, and have such protest entered upon the journal.

SPECIAL ORDER

Time to
consider.

52. The President shall call the Senate to order on the arrival of the time fixed for the consideration of a special order, and announce that the special order is before the Senate, which shall be considered, unless it be postponed by a two-thirds vote, and any business before the Senate at the time of the announcement of the special order shall go to Unfinished Business.

WITNESSES

Compensa-
tion.

53. Witnesses summoned by order or on behalf of the Senate to appear before the Senate, or any of its committees, shall be paid for each day's attendance three dollars. For each mile traveled in coming to the place of examination, twenty-five cents, and nothing shall be paid for travel where the witness was served at the place of examination, and no mileage shall be paid except where the witness actually traveled for the purpose of giving testimony.

CALL OF THE SENATE

54. A call of the Senate may be moved by three Senators, and if carried by a majority of all present, the Secretary shall call the roll and note the absentees, after which the names of the absentees shall again be called over. The doors shall then be closed and the Sergeant-at-Arms directed to take into custody all who may be absent without leave, and all Senators so taken into custody shall be presented at the bar of the Senate for such action as to the Senate may seem proper. Moved by three members.

JEFFERSON'S MANUAL

55. The rules of parliamentary practice as contained in Jefferson's Manual shall govern the Senate in all cases to which they are applicable, and in which they are not inconsistent with the rules and orders of this Senate and the joint rules of this Senate and Assembly. To govern.

SUSPENSION OF RULES

56. No standing rule or order of the Senate shall be amended or changed without a vote of two-thirds and one day's notice of the motion therefor; but a rule or order may be temporarily suspended for a special purpose by a vote of two-thirds of the members present. When the suspension of a rule is called for, and after due notice from the President no objection is offered, he can announce the rule suspended and the Senate may proceed accordingly; but this shall not extend to that portion of Rule 4 relating to the third reading of bills which cannot be suspended. How effected.

JOINT RULES OF THE SENATE AND ASSEMBLY

COMMITTEES OF CONFERENCE AND FREE CONFERENCE

To be
appointed by
one house at
request of
the other.

1. In every case of an amendment of a bill, or joint, or concurrent resolution, agreed to in one house, dissented from in the other, and not receded from by the one making the same, such house shall appoint a committee to confer with a like committee to be appointed by the other; and the committee so appointed shall meet at a convenient hour to be agreed upon by their respective Chairmen, and shall confer upon the differences between the two houses, as indicated by the amendments made in one and rejected in the other and report as early as convenient the result of their conference to their respective houses. If after such report the two houses shall disagree upon the recommendations of the reporting committees, as to the difference between the two houses, a Committee of Free Conference shall be appointed, to whom the whole subject-matter embraced in the bill or resolution shall be committed, and the Committee of Free Conference may report by a new bill or resolution, or otherwise, and bills or resolutions so reported shall be treated as amendments, unless such bills or resolutions are comprised entirely of original matter, in which case they shall receive the treatment required in the respective houses for original bills, or resolutions, as the case may be.

MESSAGES

To be
announced.

2. Messages from the Senate to the Assembly shall be delivered by the Secretary or Assistant Secretary, and messages from the Assembly to the Senate shall be delivered by the Chief Clerk or Assistant Clerk, who shall be announced by the doorkeeper, enter within the bar, announce and deliver his message.

BILLS AND RESOLUTIONS

Communica-
tions.

3. Each house shall communicate its final action on any bill or resolution, or matter in which the other may be interested, in writing, signed by the Secretary or Clerk of the house from which such notice is sent.

Indorsed and
presented to
Governor.

4. After a bill shall have passed both houses, it shall be duly enrolled by the Enrolling Clerk of the house in which it originated, and shall be examined by the Enrolling Committee of such house, who shall carefully compare the enrollment with the engrossed bill, as passed, correcting any errors that may be discovered in the enrolled bill, procure the signature thereto of the necessary officers of the two houses, present the same to the Governor, and forthwith report to such house the time when such presentation to the Governor

was made. The Enrolling Clerk shall endorse upon the back of each bill the house in which such bill originated.

5. All Joint and Concurrent Resolutions to be presented to the Governor, excepting such as may be addressed to him, shall be subject to the requirements of Rule 4. Exceptions.

6. Each house shall transmit to the other papers on which any bill or resolution shall be founded. Transmit papers.

PRINTING

7. The Standing Committees on Printing of the two houses shall be a Joint Standing Committee, who shall examine all matters proposed to be printed by concurrent order, and shall report what part of such matter is needful to print. Each house may order the printing of bills introduced, reports of its own committees, and other matters pertaining to such house only; but no other printing shall be ordered except by a concurrent resolution passed by both houses. Conditional.

RESOLUTIONS

8. Joint and Concurrent Resolutions addressed to Congress, or either house thereof, or to the President of the United States, or the heads of any of the National Departments, or proposing amendments to the State Constitution, shall be treated in all respects as bills. Treated as bills.

VETOES

9. Bills which have passed a previous Legislature, and which are transmitted to the Legislature next sitting, accompanied by a message or statement of the Governor's disapproval, or veto of the same, shall become the subject of a special order; and when the special order for their consideration is reached and called, the said message or statement shall be read, together with the bill or bills so disapproved or vetoed; and the message and bill shall be read by the Clerk without interruption, consecutively, one following the other, and not upon separate occasions; and no such bill or message shall be referred to any committee, or otherwise acted upon, save as provided by law and custom; that is to say, that immediately following such reading the only question (except, as hereinafter stated) which shall be put by the Speaker is, "Shall the bill pass, notwithstanding the objections of the Governor?" It shall not be in order at any time, to vote upon such vetoed bill without the same shall have first been read, from the first word of its title to and including the last word of its final section; and no motion shall be entertained after the Chair has stated the question save a motion for "the previous question," but the merits of the bill itself may be debated. Special order.

ORDER OF BUSINESS AND STANDING RULES

OF THE

ASSEMBLY OF NEVADA

NEVADA ASSEMBLY

TWENTY-FIFTH SESSION, 1911

HON. A. C. FROHLICH, *Speaker*; HON. KENNETH J. BOOTH, *Speaker pro tem*.

Name	County	P. O. address
Williams, W. H.	Churchill	Fallon
Merritt, A. R.	Churchill	Fallon
Jones, Willard L.	Clark	Overton
Donahoue, James T.	Clark	Las Vegas
Fay, George	Douglas	Sheridan
McBride, A. G.	Elko	Elko
McIntosh, George.	Elko	Carlin
Miller, Peter S.	Elko	Elko
Schoer, J. J.	Elko	Wells
Arnold, E. J.	Esmeralda	Goldfield
Bradshaw, Mark G.	Esmeralda	Hawthorne
Byrne, J. F.	Esmeralda	Blair
Malloy, J. H.	Esmeralda	Rawhide
Price, Al F.	Esmeralda	Rawhide
Sullivan, James T.	Esmeralda	Lucky Boy
Mau, W. F.	Eureka	Eureka
Plummer, T. F.	Eureka	Pailsade
Staunton, W. E.	Humboldt	Winnemucca
Kendall, J. E.	Humboldt	National
Robins, C. E.	Humboldt	Winnemucca
Kemm, W. E.	Lander	Austin
Coppernoll, W. D.	Lander	Austin
Coxe, George E.	Lincoln	Pioche
Denton, J. A.	Lincoln	Caliente
Fallon, Ira T.	Lyon	Yerington
Stickney, F. O.	Lyon	Yerington
Wilson, E. P.	Nye	Tonopah
Shilling, W. I.	Nye	Tonopah
Booth, Kenneth J.	Nye	Tonopah
Piercy, J. C.	Nye	Tonopah
Hacker, W. L.	Nye	Round Mountain
Schmidt, Henry C.	Nye	Tonopah
Fitzgerald, D. J.	Nye	Tonopah
Evans, Wallace N.	Ormsby	Carson City
Meder, Frank E.	Ormsby	Carson City
Salter, Thomas J.	Ormsby	Carson City
Drysdale, George H.	Storey	Virginia City
Bulmer, H. B.	Storey	Virginia City
O'Connor, T. W.	Storey	Virginia City
Cocks, J. H.	Storey	Virginia City
Ayres, Albert D.	Washoe	Reno
Byington, Frank J.	Washoe	Reno
Campbell, J. E.	Washoe	Reno
Frohlich, A. C.	Washoe	Reno
Mayers, Frank B.	Washoe	Reno
Jones, W. D.	Washoe	Reno
White, Fred L.	Washoe	Reno
Enslow, W. S.	White Pine	East Ely
Fulmer, J. H.	White Pine	East Ely

ORDER OF BUSINESS AND STANDING RULES OF THE NEVADA ASSEMBLY OF THE TWENTY- FOURTH SESSION (LAST SESSION).

MEETING

1. The House shall meet each day at 11 o'clock a. m. To meet at 11 a. m.
unless the House shall adjourn to some other hour.

ORDER OF BUSINESS

2. The order of business shall be as follows:

Order of business.

1. Roll Call.
2. Reading and Approval of the Journal.
3. Presentation of Petitions.
4. Reports of Standing Committees.
5. Reports of Select Committees.
6. Messages from the Governor.
7. Messages from the Senate.
8. Motions and Resolutions.
9. Notices of Bills.
10. Introduction and First Reading of Bills.
11. Second Reading and Reference of Bills.
12. General File and Third Reading of Bills.
13. Unfinished Business of Preceding Day.
14. Special Orders of the Day.

Any question may be made a special order for a certain day and hour, and when the hour arrives the special order shall be taken up as of course, unless otherwise ordered by the House.

3. It shall be in order for the Committee on Enrolled and Engrossed Bills to report at any time. May report at any time.

4. Messages and communications from the Governor, and other State officers, may be considered at any time by a vote of the House. Messages always in order.

PETITIONS AND MEMORIALS

5. Petitions, memorials and other papers addressed to the House, shall be presented by the Speaker, or by a member in his place. A brief statement of the contents thereof shall be made verbally by the introducer. They shall not be debated on the day of their being presented, but shall be on the table, or be referred, as the House shall determine. Not debatable on the day of introduction.

BILLS

6. Every bill shall be introduced by giving at least one day's notice, or by leave of two-thirds of the House, except such bills be introduced by a committee in accordance with a rule of the House. One day's notice required, except by leave.

No bill to be amended until twice read.

7. Every bill shall be read by sections, on three several days, unless, in cases of emergency, two-thirds of the House where such bill may be pending, shall deem it expedient to dispense with this rule. The Speaker shall give notice at each reading of a bill whether it be the first, second or third reading. No bill shall be amended or committed until twice read. The first reading of a bill shall be for information, and if opposition be made to it, the question shall be, "Shall the bill be rejected?" If no opposition be made, or if the question to reject be negatived, the bill shall then take the proper course.

Preference given to appropriation bills.

8. General appropriation bills shall be in order in preference to any other bills, unless otherwise ordered by a majority of the House.

Appropriation bills to be considered in Committee of the Whole.

9. All bills touching appropriations of money shall be considered in a Committee of the Whole House; and no addition to any appropriation shall be made out of Committee of the Whole.

When bills may be committed.

10. A bill or resolution may be committed, with special instructions, at any time after the second reading and before the final vote is taken.

The General File.

11. All bills reported to the House by either Standing or Special Committees, after receiving their second readings, shall be placed upon a general file, to be kept by the Clerk, and no bill shall be considered by the House until the regular order of business shall have been gone through, and then bills shall be taken from the general file and acted upon in the order in which they were reported, unless otherwise specially ordered by the House. But engrossed bills shall be placed at the head of the file, in the order in which they are received. The Clerk shall post in a conspicuous place in the chamber, a daily statement of the bills on the general file, setting forth the order in which they are filed, and specifying the alterations arising from the disposal of business each day. He shall likewise post notices of special orders as made.

Engrossed bills.

File to be posted.

AMENDMENTS

The independence of subjects to be sustained.

12. No motion or proposition on a subject different from that under consideration shall be admitted as an amendment. No bill or resolution shall at any time be amended by annexing thereto, or incorporating therein, any other bill or resolution pending before the House.

SUBSTITUTES

To be treated as an amendment.

13. A substitute shall be deemed and held to be an amendment, and treated in all respects as such, except that in case of a substitute bill it may be amended after its adoption, in the same manner as if it were an original bill.

DUTIES OF SPEAKER

Journal to be read on appearance of quorum.

14. He shall take the chair at precisely the hour appointed for meeting; shall immediately call the House to order, and

on the appearance of a quorum, shall cause the Journal of the preceding day to be read.

15. He shall preserve order and decorum, may speak to points of order in preference to other members, rising from his seat for that purpose, and shall decide questions of order, subject to an appeal to the House by any two members. On such appeal the Speaker shall have the right to speak first, and no member shall speak more than once, unless by leave of the House. Appeals how taken.

16. He shall have general direction of the hall. He shall have a right to name any member to perform the duties of the Chair, but such substitution shall not extend beyond an adjournment. Member may be called to the chair.

17. All Acts, addresses and joint resolutions shall be signed by the Speaker and Chief Clerk; and all writs, warrants and subpoenas issued by order of the House shall be under the hand of the Speaker and attested by the Clerk. Speaker shall sign Acts.

18. In case of any disturbance or disorderly conduct in the gallery or lobby the Speaker (or Chairman of the Committee of the Whole House) shall have the power to order the same to be cleared. Preserving order in the gallery and lobby.

SERGEANT-AT-ARMS

19. The Sergeant-at-Arms shall attend the House during the sittings to execute the commands of the House, and all process issued by authority thereof, directed to him by the Speaker. To execute processes issued by Speaker.

20. The Sergeant-at-Arms shall receive for every arrest the sum of one dollar; for each day's custody and release, one dollar, and for traveling expenses for himself, or a special messenger, going and coming, twenty-five cents per mile: but no compensation shall be allowed for the arrest, custody or releasement of members under a call of the House, within the limits of the Capitol building. All fees accruing to the Sergeant-at-Arms for arrests, custody and release of members shall be paid by the members so arrested, held in custody and released, unless excused by a vote of the House, and when a member shall be excused by the House, the Sergeant-at-Arms shall not be allowed any fees for the arrest. Fees of Sergeant-at-Arms.

DOORKEEPER

21. The Assistant Sergeant-at-Arms shall be the doorkeeper of the House, and it shall be his duty to prohibit all persons, except members of the Legislature, and State officers, employees and ladies, and such reporters as may have seats assigned them by the Speaker, from entering within the bar of the House, unless upon the invitation of some member, and to arrest for contempt all persons outside of the bar, or in the gallery, found engaged in loud conversation or otherwise making a disturbance. Shall preserve order.

PRECEDENCE OF COMMITTEES

22. When a motion is made to refer any subject, and different committees shall be proposed, the question shall be taken in the following order:

1. The Committee of the Whole House.
2. A Standing Committee.
3. A Select Committee.

COMMITTEE OF THE WHOLE

23. In forming a Committee of the Whole House a Chairman to be named by the Speaker, unless otherwise ordered by the House, shall preside. Bills committed to a Committee of the Whole House shall, in Committee of the Whole, be read by sections. All amendments shall be noted and reported to the House by the Chairman. After report the bill shall again be subject to amendment before the question is taken.

Precedence of committees.

Manner of forming.

Subject to amendment after committee reports

No ayes and noes in Committee of the Whole.

24. The rules of the House shall be observed in Committee of the Whole, so far as may be applicable, except limiting the time of speaking, and except that the ayes and noes shall not be taken.

No debate on motion to rise.

25. A motion that the Committee rise, shall always be in order, and shall be decided without debate.

SUBSIDIARY OR SECONDARY MOTIONS

26. When a principal or main question is under debate or before the House, no subsidiary or secondary motion shall be received except the following, which shall have precedence in the following order:

Precedence of motions.

1. To lay on the table.
2. The previous question.
3. To postpone to a day certain.
4. To commit.
5. To strike out the enacting clause.
6. To amend.
7. To postpone indefinitely.

Motion to strike out enacting clause.

But the first two shall be decided without debate. And no motion to postpone to a day certain, to commit, or to postpone indefinitely, being decided, shall again be allowed on the same day and at the same stage of the proceedings. A motion to strike out the enacting clause of a bill or resolution, if carried, shall be considered equivalent to its rejection.

INDEFINITE POSTPONEMENT

27. When a question is postponed indefinitely, the same shall not again be introduced during the session.

Equivalent to perpetual postponement.

INCIDENTAL QUESTIONS

28. Incidental questions shall have precedence in the following order:

Precedence of questions.

1. Appeals and questions of order.
2. Objection to consideration of a question.

3. The reading of papers.
4. Leave to withdraw a motion.
5. Suspension of the rules.

PRIVILEGED QUESTIONS

29. Privileged questions shall have precedence of all others in the following order: Precedence of.

1. To fix the time to which the House shall adjourn.
2. To adjourn.
3. Questions relating to the rights and privileges of the Assembly or any of its members.
4. A call of the House.
5. A call for special orders.

STATING MOTIONS, ETC.

30. No motion shall be debated until the same be seconded and distinctly announced by the Speaker; and it shall be reduced to writing, if desired by the Speaker or any member and be read by the Clerk before the same shall be debated. A motion may be withdrawn by the maker thereof at any time before amendment or decision. All motions to be seconded.
Motion may be withdrawn.

OF ADJOURNMENT

31. A motion to adjourn, or fix the time to which the House will adjourn, shall always be in order. The Clerk shall enter on the Journal the name of any member moving an adjournment, and also the hour at which the motion was made. Name of member moving an adjournment to be entered in Journal.

DIVISION OF QUESTION

32. Any member may call for a division of the question, which shall be divided, if it comprehend propositions in substance so distinct that, one being taken away, a substantive proposition shall remain for the decision of the House. A motion to strike out being lost, shall preclude neither amendment nor motion to strike out and insert. A motion to strike out and insert shall be deemed indivisible. Two substantive questions necessary to division.
To "strike out and insert."

THE PREVIOUS QUESTION

33. The previous question shall be in this form: "Shall the main question be now put?" and its effect, when sustained by a majority of the members elected, shall be to put an end to all debate, and bring the House to a vote on the question or questions before it. Ends debate.

34. All incidental questions, arising after a motion is made for the previous question, and pending such motion or previous question, shall be decided (whether on appeal or otherwise) without debate. After motion for previous question shall be without debate.

35. The previous question shall only be put when demanded by three members. Must be demanded by three members.

36. If any member, in speaking or otherwise, transgress the rules of the House, the Speaker shall, or any member may, call to order, in which case the member so called to order Points of order.

shall immediately sit down, unless permitted to explain; and if called to order by a member, such member shall immediately state the point of order. If the point of order be sustained by the Chair, the member shall not be allowed to proceed; but if it be not sustained, then he shall be permitted to go on. Every such decision from the Chair shall be subject to appeal to the House; but no discussion of the question of order shall be allowed unless an appeal be taken from the decision of the Chair.

Questions of order not debatable without an appeal is taken.

37. When two or more members shall rise at once, the Speaker shall name the member who is first to speak.

The Speaker to designate who may speak.

38. Every member when he speaks shall, standing in his place, address Mr. Speaker; and when he has finished he shall sit down. No member shall speak more than twice during the consideration of any one question, on the same day, and at the same stage of proceedings, without leave; and members who have once spoken shall not again be entitled to the floor (except for explanation) to the exclusion of others who have not spoken.

When members are entitled to the floor.

39. If any member be called to order for offensive words spoken in debate, the person calling him to order shall report the words excepted to, and they shall be taken down in writing at the Clerk's table, and no member shall be held to answer, or be subject to the censure of the House, for language used in debate, if any member has spoken, or other business has intervened, after the words spoken, and before exception to them shall have been taken.

Offensive words, how and when to be excepted to.

40. Any member may rise to explain a matter personal to himself, with leave of the Chair, but shall not discuss a question in such explanation.

Questions of personal privilege.

41. If a question pending be lost by adjournment of the House, and revived on the succeeding day, no member who shall have spoken on the preceding day shall be permitted again to speak without leave of the House.

How debate is affected by adjournment

CLOSING DEBATE

42. The author of a bill, motion or resolution shall have the privilege of closing the debate, unless the previous question has been sustained.

Author of measure may close debate.

OF THE AYES AND NOES

43. The ayes and noes shall be taken when called for by three members present, and every member within the bar of the House, when his name is called, shall (unless for special reasons he be excused) declare, openly and without debate, his vote. In taking the ayes and noes, and upon call of the House, the names of members shall be taken alphabetically and the Clerk shall enter on the Journal the names of those demanding the ayes and noes.

Three members to call.

44. No member or other person shall remain by the

Clerk's table while the ayes and noes are being called or while the votes are being counted.

No one permitted at Clerk's desk.

45. No member shall be allowed to explain or change his vote, or discuss the question while the ayes and noes are being called, and no member shall be allowed to change his vote after the vote is announced from the chair. But any member has the right to explain his vote before or after announcement, but no such explanation shall be made during the roll call or announcement of any vote.

No interruption of roll call or change of vote.

46. The vote on the final passage of every bill or joint resolution or memorial shall be taken by yeas and nays, and shall be entered in the Journal of the House, and a majority of all the members elected shall be necessary to pass every bill, joint resolution or memorial.

Vote by ayes and noes.

ANNOUNCEMENT OF THE VOTE

47. The announcement of the result of any vote shall not be postponed.

No postponement.

RECONSIDERATION

48. On the day next succeeding that on which a final vote on any bill or resolution has been taken, said vote may be reconsidered on the motion of any member; provided, notice of intention to move such reconsideration shall have been given on the day on which such final vote was taken, by a member voting with the prevailing party; and it shall not be in order for any member to move a reconsideration on the day on which such final vote was taken, except by unanimous consent. But there shall be no reconsideration of a vote on a motion to indefinitely postpone. Motions to reconsider a vote upon amendments to any pending question may be made at once.

Notice of reconsideration, how given.

None on indefinite postponement.

49. A motion to reconsider shall have precedence over every other motion, except a motion to adjourn, or to fix the time to which to adjourn; and when the House adjourns, while a motion to reconsider is pending, or before passing the order of Motions and Resolutions, the right to move a reconsideration shall continue to the next day of sitting. No notice of reconsideration of any final vote shall be in order on the day preceding the last day of the session.

A privileged question.

ABSENCE

50. No member shall absent himself from the service of the House without leave of the House, except in case of sickness; and if any member or officer of the House absent himself without leave, his per diem shall not be allowed him; but no member shall obtain leave of absence or be excused without a vote of two-thirds of the House.

How and when excused.

CALL OF THE HOUSE

51. Upon a call of the House the names of the members shall be called over by the Clerk, and the absentees noted: after which the names of the absentees shall again be called

When members may be taken into custody.

over. The doors shall then be shut, and those for whom no excuse, or insufficient excuses are made, may, by order of those present, be taken into custody as they appear, or may be sent for and taken into custody by the Sergeant-at-Arms wherever to be found, or by special messenger, to be appointed for that purpose.

RULES OF ORDER

- 52.** All questions relating to the priority of business shall be decided without debate.
- 53.** When the reading of a paper is called for, except petitions, and the same is objected to by any member, it shall be determined by a vote of the House without debate.
- 54.** In all cases of election by the House, vote shall be taken *viva voce*.
- 55.** No member shall vote on any question in the result of which he is personally interested or involved.
- 56.** Upon a division and count of the House on any question, no person without the bar shall be counted.
- 57.** No person, except Senators, State officers and ladies, shall be admitted at the bar of the House, except by special invitation on the part of some member; but a majority may authorize the Speaker to have the House cleared of all such persons.
- 58.** No smoking shall be allowed within the Assembly Chamber during the session of the House.
- 59.** The Assembly Chamber shall not be used for any public or private business, other than legislative, except by permission of the House.

TAKING UP BILLS OUT OF ORDER

- 60.** When a member shall ask leave, or move to have a bill taken up out of its order, he shall, in making the motion, give the number and title of the bill.

BLANKS, HOW FILLED

- 61.** In filling up blanks the least sum and shortest time shall be first put.

TO RESCIND OR AMEND RULES

- 62.** No standing rule or order of the House shall be rescinded or changed without a vote of two-thirds, and one day's notice being given of the motion therefor, but a rule of order may be suspended temporarily by a vote of two-thirds of the members present, except that portion of Rule 7, relating to third reading of bills, and except Rule 46.

PROTESTS

- 63.** It shall be in order for any member, or members, to protest against the action of the House, and have such protests entered upon the minutes.

EXTRA PAY

64. No extra pay or increase of the pay of any officer or attaché of the Assembly shall be made by resolution or otherwise. Shall not be allowed.

65. Witnesses summoned to appear before the House, or any of its committees, shall be paid as follows: For each day a witness shall attend, the sum of two dollars; for each mile he shall travel in coming to, or going from, the place of examination, the sum of twenty-five cents; but nothing shall be paid for traveling home when the witness has been summoned at the place of trial. No mileage shall be paid except where the witness has actually traveled for the purpose of giving testimony. Rate of payment.

PRINTING

66. Unless otherwise ordered by the House, two hundred and forty copies of all bills, joint resolutions and memorials of a general nature shall be printed, and such other bills, documents and matter shall be printed as may be ordered by the House. Two hundred and forty copies to be printed.

67. Maps accompanying documents shall not be printed under the general orders to print, without the special direction of the House. No maps without special directions.

ROBERTS' RULES

68. The rules of parliamentary practice contained in Roberts' Rules shall govern the House, and in all cases to which they are applicable, and in which they are not inconsistent with the standing rules and orders of the House, and the Joint Rules of the Senate and Assembly. Application when not inconsistent.

STANDING COMMITTEES

69. The Standing Committees of the House shall be as follows: Standing Committees.

1. A Committee on Elections, to consist of five members.
2. A Committee on Corporations and Railroads, to consist of five members.
3. A Committee on Public Printing, to consist of three members.
4. A Committee on Ways and Means, to consist of seven members.
5. A Committee on Claims, to consist of five members.
6. A Committee on Judiciary, to consist of seven members.
7. A Committee on Military and Indian Affairs, to consist of five members.
8. A Committee on Counties and County Boundaries, to consist of five members.
9. A Committee on Trade and Manufactures, to consist of five members.
10. A Committee on Education, to consist of five members.
11. A Committee on Agriculture, to consist of five members.
12. A Committee on Internal Improvements, to consist of five members.

- Standing Committees.**
13. A Committee on State Institutions, to consist of five members.
 14. A Committee on Contingent Expenses and Accounts, to consist of five members.
 15. A Committee on Mines and Mining Interests, to consist of five members.
 16. A Committee on Federal Relations, to consist of five members.
 17. A Committee on Engrossment, to consist of three members.
 18. A Committee on Enrollment, to consist of three members.
 19. A Committee on Mileage, to consist of three members.
 20. A Committee on Public Morals, to consist of five members.
 21. A Committee on State Library, to consist of three members.
 22. A Committee on Public Lands, to consist of five members.
 23. A Committee on State Prison and Insane Asylum, to consist of three members.
- Speaker to appoint.** 70. All committees shall be appointed by the Speaker, unless otherwise specially directed by the House.

DUTIES OF COMMITTEES

Duties of Committee on Elections. 71. It shall be the duty of the Committee on Elections to examine and report upon the certificate of election, or other credentials, of the members returned to serve in this House, and to take into their consideration all such petitions and other matters touching elections and returns, as shall or may be presented, or come into question, and be referred to them by the House.

Committee on Ways and Means. 72. It shall be the duty of the Committee on Ways and Means to take into consideration all such reports of the Treasury Department, and all such propositions relative to the revenue as may be referred to them by the House; to inquire into the state of the public debt, or the revenue and of the expenditure, and report from time to time their opinion thereon.

Committee on Claims. 73. It shall be the duty of the Committee on Claims to take into consideration all such petitions and matters or things touching claims and demands on the State, as shall be presented, or shall or may come into question and be referred to them by the House, and to report their opinion thereupon.

Committee on Trade and Manufactures. 74. It shall be the duty of the Committee on Trade and Manufactures to take into consideration all such petitions, and matters or things touching the trade and manufactures of the State, as shall be presented, or shall or may come into question and be referred to them by the House, and to report from time to time their opinion thereupon.

Committee on Contingent expenses. 75. It shall be the duty of the Committee on Contingent Expenses and Accounts to examine the books and accounts of

the several public departments, and of the several officers of this House, and to examine particularly into laws making appropriations of money, and to report whether the moneys have been disbursed conformably with such laws; and, also, to report from time to time such provisions and arrangements as may be necessary to add to the economy of the departments and the accountability of their officers; and to report from time to time the character and amount of the various appropriations made by the Legislature.

76. It shall be the duty of the Committee on Military and Indian Affairs to take into consideration all subjects relating to the military establishments and public defense, which may be referred to them by the House, and to report their opinion thereupon; and, also, to report from time to time such measures as may contribute to economy and accountability in said establishments. Military and Indian affairs.

77. It shall be the duty of the Committee on Internal Improvements to take into consideration all such petitions and matters relating to roads and canals, and the improvement of the navigation of rivers, as shall be presented or may come into question and be referred to them by the House, and to report thereupon. Internal Improvements.

78. It shall be the duty of the Committee on State Institutions to consider all subjects relating to the public edifices and institutions belonging to the State, which may be referred to them, and to report their opinion thereon. State Institutions.

79. It shall be the duty of the Committee on Mileage to ascertain and report the distance for which each member shall receive pay. Mileage.

80. It shall be the duty of the Committee on State Prison and Insane Asylum to take into consideration all such matters relating to those institutions as may be referred to them by the House, and to make examination into the conduct and management of those institutions and to report their opinion thereon. State Prison and Insane Asylum.

81. All other committees shall take into consideration such appropriate matters as may be referred to them, or as shall come under their respective titles, and to report their opinion thereon. Other committees.

TIME FOR REPORTS OF COMMITTEES

82. All bills, resolutions or other matters referred to any committee shall be by such committee reported back to the House, together with the action of the committee thereon, within ten days after such reference, unless the House, by request of such committee, shall otherwise order. Ten days only allowed for reporting bills.

PEDDLING, SOLICITING, ETC.

83. Peddling, begging, and the solicitation of book or other subscriptions are strictly forbidden in the Assembly Chamber, and in the lobby and gallery and halls adjacent No peddlers or book agents need apply.

thereto, and no part of said chamber or halls shall be used for, or occupied by signs or other devices for any kind of advertising.

VETOES

- 84.** Bills which have passed both houses of the Legislature and are transmitted to the Assembly, accompanied by message or statement of the Governor's disapproval or veto of the same, shall be taken up and considered immediately upon the coming in of the message transmitting the same, or shall become the subject of a special order, and when the message is received, or (if made a special order) when the special order is called, the said message or statement shall be read together with the bill or bills so disapproved or vetoed; and the message and bill shall be read by the Clerk without interruption, consecutively, one following the other, and not upon separate occasions, and no such bill or message shall be referred to any committee, or otherwise acted upon, save as provided by law and custom; that is to say, that immediately following such reading the only question (except as herein-after stated) which shall be put by the Speaker is "Shall the bill pass, notwithstanding the objections of the Governor?" It shall not be in order, at any time, to vote upon such vetoed bill without the same shall have first been read, from the first word of its title to and including the last word of its final section; and no motion shall be entertained after the Chair has stated the question save a motion to adjourn or a motion for the previous question, but the merits of the bill itself may be debated. The message or statement containing the objection of the Governor to the bill shall be entered upon the Journal of the House. The consideration of a vetoed bill, and the objections of the Governor thereto, shall be a privileged question, and shall take precedence over all others.
- 85.** These rules shall be the rules of the Assembly of the present and succeeding sessions of the Legislature of the State of Nevada unless otherwise ordered.

When may be considered.

May become special order.

Putting the question.

Take precedence.

JOINT RULES OF THE SENATE AND ASSEMBLY

COMMITTEES OF CONFERENCE AND FREE CONFERENCE

1. In every case of an amendment of a bill, or joint, or concurrent resolution, agreed to in one house, dissented from in the other, and not receded from by the one making the same, such house shall appoint a committee to confer with a like committee to be appointed by the other; and the committee so appointed shall meet at a convenient hour to be agreed upon by their respective Chairmen, and shall confer upon the differences between the two houses, as indicated by the amendments made in one and rejected in the other and report as early as convenient the result of their conference to their respective houses. If after such report the two houses shall disagree upon the recommendations of the reporting committees, as to the difference between the two houses, a Committee of Free Conference shall be appointed, to whom the whole subject-matter embraced in the bill or resolution shall be committed, and the Committee of Free Conference may report by a new bill or resolution, or otherwise, and bills or resolutions so reported shall be treated as amendments, unless such bills or resolutions are comprised entirely of original matter, in which case they shall receive the treatment required in the respective houses for original bills, or resolutions, as the case may be.

To be
appointed by
one house at
request of
the other.

MESSAGES

2. Messages from the Senate to the Assembly shall be delivered by the Secretary or Assistant Secretary, and messages from the Assembly to the Senate shall be delivered by the Chief Clerk or Assistant Clerk, who shall be announced by the doorkeeper, enter within the bar, announce and deliver his message.

To be
announced.

BILLS AND RESOLUTIONS

3. Each house shall communicate its final action on any bill or resolution, or matter in which the other may be interested, in writing, signed by the Secretary or Clerk of the house from which such notice is sent.

Communica-
tions.

4. After a bill shall have passed both houses, it shall be duly enrolled by the Enrolling Clerk of the house in which it originated, and shall be examined by the Enrolling Committee of such house, who shall carefully compare the enrollment with the engrossed bill, as passed, correcting any errors that may be discovered in the enrolled bill, procure the signature thereto of the necessary officers of the two houses, present the same to the Governor, and forthwith report to such house the time when such presentation to the Governor

Indorsed and
presented to
Governor.

was made. The Enrolling Clerk shall endorse upon the back of each bill the house in which such bill originated.

Exceptions. 5. All Joint and Concurrent Resolutions to be presented to the Governor, excepting such as may be addressed to him, shall be subject to the requirements of Rule 4.

Transmit papers. 6. Each house shall transmit to the other papers on which any bill or resolution shall be founded.

PRINTING

Conditional. 7. The Standing Committees on Printing of the two houses shall be a Joint Standing Committee, who shall examine all matters proposed to be printed by concurrent order, and shall report what part of such matter is needful to print. Each house may order the printing of bills introduced, reports of its own committees, and other matters pertaining to such house only; but no other printing shall be ordered except by a concurrent resolution passed by both houses.

RESOLUTIONS

Treated as bills. 8. Joint and Concurrent Resolutions addressed to Congress, or either house thereof, or to the President of the United States, or the heads of any of the National Departments, or proposing amendments to the State Constitution, shall be treated in all respects as bills.

VETOES

Special order. 9. Bills which have passed a previous Legislature, and which are transmitted to the Legislature next sitting, accompanied by a message or statement of the Governor's disapproval, or veto of the same, shall become the subject of a special order; and when the special order for their consideration is reached and called, the said message or statement shall be read, together with the bill or bills so disapproved or vetoed; and the message and bill shall be read by the Clerk without interruption, consecutively, one following the other, and not upon separate occasions; and no such bill or message shall be referred to any committee, or otherwise acted upon, save as provided by law and custom; that is to say, that immediately following such reading the only question (except, as hereinafter stated) which shall be put by the Speaker is, "Shall the bill pass, notwithstanding the objections of the Governor?" It shall not be in order at any time, to vote upon such vetoed bill without the same shall have first been read, from the first word of its title to and including the last word of its final section; and no motion shall be entertained after the Chair has stated the question save a motion for "the previous question," but the merits of the bill itself may be debated.

BIENNIAL REPORT
OFFICES
CLERK OF SUPREME COURT

AND

Ex Officio Supreme Court Reporter

FOR THE TWO YEARS ENDING DECEMBER 31, 1910

REPORT OF CLERK OF SUPREME COURT - 1909-1910

OFFICERS OF THE SUPREME COURT

F. H. NORCROSS. Chief Justice.

JAS. G. SWEENEY, Associate Justice.

G. F. TALBOT, Associate Justice.

R. C. STODDARD, Attorney-General.

W. G. DOUGLASS, Clerk Supreme Court.

ED. REGAN, Bailiff.

RECEIPTS OF OFFICE

I subjoin a statement showing receipts derived from filing of cases, admission of attorneys, and all other sources appertaining to the office of Clerk of the Supreme Court, which receipts have been duly delivered to the proper officials of the State and whose acknowledgment of the same I hold in the form of receipts:

Receipts for quarter ending March 31, 1909	\$363.25
Receipts for quarter ending June 30, 1909	733.95
Receipts for quarter ending September 30, 1909	692.10
Receipts for quarter ending December 31, 1909	668.40
Total for 1909	\$2,757.70
Receipts for quarter ending March 31, 1910	\$749.90
Receipts for quarter ending June 30, 1910	483.20
Receipts for quarter ending September 30, 1910	405.00
Receipts for quarter ending December 31, 1910	873.85
Total for 1910	\$2,512.05
Total cash paid State Treasurer 1909-1910	\$5,269.75

TABLE OF CASES

The following comprise the number of cases on appeal filed in this office and decided for the year 1909, and up to December 31st of the year 1909, during the various court terms, with title of cases, court appealed from, name of Judge, names of counsel, decision by whom, and date; also the cases decided from January 1, 1909, to January 1, 1911, with title of cases, order appealed from, name of Judge, names of counsel, decision by whom, and date; also cases pending for decision, etc., and cases transferred to January term, 1911:

- No. 1809. *State of Nevada, ex rel. Ida L. Nelson, as administratrix with the will annexed of George L. Nelson, deceased, Relator, v. The Second Judicial District Court of the State of Nevada in and for the County of Washoe, and W. H. A. Pike, Judge thereof Respondents. Original proceeding for writ of prohibition. A. W. Leicht, and A. E. Painter, L. Andrews, for Relator. M. J. Cochran, for Respondent. Dismissed February 1, 1909.*
- No. 1810. *S. N. Griffith, Respondent, v. Independent Lumber Company, a Corporation Appellant. Appeal from the First Judicial District Court, Esmeralda County. Frank P. Langan, Judge. Thompson, Moorehouse & Thompson, for Respondent. W. B. Thomas, for Appellants. Dismissed. October 11, 1909.*
- No. 1811. *In the Matter of the Estate of Claude Bailey, Deceased, Lucille Bailey, Respondent, v. The San Pedro, Los Angeles and Salt Lake Railroad Company, a Corporation, Appellant. Appeal from the Second Judicial District Court, Washoe County. W. H. A. Pike, Judge. F. R. McNamee, Cheney, Massey & Price, for Appellants. Summerfield & Curler, for Respondent. Reversed. Sweeney, J. July 29, 1909.*
- No. 1812. *The State of Nevada, ex rel., as Board of Bank Commissioners, Respondent, v. State Bank and Trust Co., G. H. Meyers, J. P. Woodbury, W. Brougher, C. Bender, G. W. Mapes, P. H. Peterson, S. L. Lee, et als., Appellants. Appeal from the First Judicial District Court, Ormsby County. F. P. Langan, Judge. Summerfield & Curler, Cheney, Massey & Price, and S. S. Dormer, for Appellants. C. Stoddard, for Respondent. Affirmed by the Court. July 31, 1909.*
- No. 1813. *The State of Nevada, Respondent, v. C. Clark, Appellant. Appeal from First Judicial District Court, Esmeralda County. Frank P. Langan, Judge. Attorney-General R. C. Stoddard, for Respondent. Clarence C. Ward, for Appellant. Affirmed. Sweeney, J. November 1, 1909.*
- No. 1814. *State of Nevada, Respondent, v. William Martel, Appellant. Appeal from Fifth Judicial District Court, Nye County. J. P. O'Brien, Judge. Attorney-General R. C. Stoddard, for Respondent. J. H. Morris, for Appellant. Affirmed. Sweeney, J. June 1, 1910.*
- No. 1815. *The State of Nevada, Respondent, v. Albert T. Jackman, indicted under name of John Thompson, Appellant. Appeal from the First Judicial District Court, Esmeralda County. Frank P. Langan, Judge. Attorney-General R. C. Stoddard, for Respondent. Thompson, Morehouse & Thompson, for Appellant. Affirmed. Norcross, C. J. September 23, 1909.*
- No. 1816. *The State of Nevada, Respondent, v. W. O. Grady, Appellant. Appeal from the First Judicial District Court, Esmeralda County. Frank P. Langan, Judge. Attorney-General R. C. Stoddard, for Respondent. Clarence C. Ward, for Appellant. Affirmed. Talbot, J. November 7, 1909.*
- No. 1817. *F. P. Hoffman, Respondent, v. J. J. Owens, Sheriff of the County of Nye, and A. J. Pommer Company, a Corporation, Appellants. Appeal from the Fifth Judicial District Court, Nye County. J. P. O'Brien, Judge. L. A. Gibbons, for Respondent. P. E. Keeler, for Appellant. Affirmed. Norcross, C. J. July 31, 1909.*
- No. 1818. *Lillian May Finnegan, Respondent, v. Bert Ulmer, P. H. Toohey, Richard Donnelly, Frank Carr, Wm. Mulholland and Edward Duso, Appellants. Appeal from the First Judicial District Court, Esmeralda County. J. P. O'Brien, Judge.*

- Douglas & Tilden, for Respondent. Bartlett, Thatcher & Gibbons, for Appellants. Affirmed. Talbot, J. September 23, 1909.
- No. 1319. *The State of Nevada, ex rel. Henderson Banking Co., a Corporation, Petitioner, v. Edward B. Lytton, Chairman Board of County Commissioners of Elko County, Nevada, Relator.* Original proceeding for writ of mandate. Lewers, Henderson & Caine, for Petitioners. E. J. L. Taber, for Relator. Writ issued. Talbot, J. February 13, 1909.
- No. 1320. *C. E. Sherman, Respondent, v. Southern Pacific Company, Appellant.* Appeal from the Second Judicial District Court, Washoe County. John S. Orr, Judge. F. B. Hart, Cheney, Massey & Price, for Respondent. Guy V. Shoup, for Appellant. Affirmed. Sweeney, J. November 1, 1910.
- No. 1321. *B. C. Wier, Appellant, v. Washoe Hardware Supply Company, Respondent.* Appeal from the Second Judicial District Court, Washoe County. W. H. A. Pike, Judge. O. H. Mack, for Appellant. Boyd & Salisbury, for Respondent. Dismissed. Sweeney, J. September 24, 1909.
- No. 1322. *Frank Oliver, Appellant, v. Theodore Little, Respondent.* Appeal from the First Judicial District Court, Esmeralda County. J. P. O'Brien, Judge. Henry M. Farnam, Thompson, Moorehouse & Thompson, of Counsel, for Appellants. Rufus C. Thayer, for Respondent. Reversed. Talbot, J. July 31, 1909.
- No. 1323. *R. M. Henningsen, Respondent, v. Tonopah and Goldfield Railroad Company, Appellant.* Appeal from the Third Judicial District Court, Nye County. J. P. O'Brien, Judge. McIntosh & Cooke, for Respondent. Campbell, Metson & Brown, for Appellant. Affirmed. Talbot, J. Petition for rehearing pending. October 1, 1909.
- No. 1324. *Baby Florence Mining Company, a Corporation organized under the laws of the State of Nevada, v. Theron Stevens, Judge of the District Court of the Seventh Judicial District of the State of Nevada in and for the County of Esmeralda, Respondents.* Original proceeding for writ of certiorari. Lewis H. Rogers, for Petitioner. Writ denied by the Court. March 2, 1909.
- No. 1325. *Sophia Anderson, Respondent, v. C. Feutsch and J. Gasser, Appellants.* Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Judge. Chas. G. Nagle, and T. C. McDevitt, for Respondent. Thompson, Moorehouse & Thompson, for Appellants. Affirmed. Norcross, C. J. September 23, 1909.
- No. 1326. *Frank Golden, Petitioner, v. Mark R. Averill, J. J. Mullin and Gilbert C. Ross, Respondents.* Original proceeding for writ of prohibition. James T. Boyd and A. N. Salisbury, Campbell, Metson & Brown, for Petitioner. Bartlett, Thatcher & Gibbons, for Respondents. Writ denied. Norcross, C. J. May 22, 1909.
- No. 1327. *James M. Russell, Respondent, v. Esmeralda County, Appellant.* Appeal from the First Judicial District Court, Esmeralda County. Frank P. Langan, Judge. Thompson, Moorehouse & Thompson, for Respondent. Augustus Tilden, for Appellant. Reversed. Norcross, C. J. March 21, 1910.
- No. 1328. *L. C. Van Riper and Joseph H. Hutchinson, Respondents, v. Chas. H. Botsford, et al., Appellants.* Appeal from the First Judicial District Court, Esmeralda County. J. P. O'Brien, Judge. Detch, Carney & Stevens, Thomas, Bryant, Malburn & R. G. Withers, for Respondent. C. L. Harwood, J. F. Peck, Solinsky & Webe, and Rufus C. Thayer, for Appellant. Rehearing granted. Affirmed. Sweeney, J. January 22, 1910.
- No. 1329. *E. J. Burns, et al., Appellants, v. J. P. Loftus, et al., Respondents.* Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Judge. Thompson, Moorehouse & Thompson, for Appellants. R. G. Withers, for Respondents. Affirmed. Talbot, J. October 1, 1909.
- No. 1330. *Robert M. Burch, Respondent, v. Southern Pacific Company, Appellant.* Appeal from the Second Judicial District Court, Humboldt County. W. H. A. Pike, Judge. H. R. McMillan, and H. H. Henderson, for Respondent. Guy V. Shoup, for Appellant. Affirmed. Sweeney, J. October 1, 1909.

- No. 1831. In the Matter of Geo. Gibson for a Writ for Prohibition, Petitioner, v. Seventh Judicial District Court in and for Esmeralda County, State of Nevada, and Peter J. Somers, Judge of said Court. Original proceeding for writ of prohibition. Da S. Truman, for Petitioner. R. C. Stoddard, Attorney-General, for Respondent. Application denied. Sweeney, J. September 24, 1909.
- No. 1832. Billy Sherwin, Respondent, v. Minerva Sherwin, Appellant. Appeal from Seventh Judicial District Court, Esmeralda County. Peter J. Somers, Judge. Pittman, Stevens & Van Pelt, for Respondent. John M. Breeze, and Thomas Flanagan, for Appellant. Petitioner's rehearing pending. Reversed. Norcross, C. J. October 1, 1910.
- No. 1833. Charles F. Kapp, Petitioner, v. District Court of the Seventh Judicial District of the State of Nevada in and for the County of Esmeralda, Peter J. Somers, Judge of said Court, and Margaret G. Kapp, Respondents. Original proceeding for writ of certiorari. Thompson, Moorehouse & Thompson, for Petitioner. Donovan, Carney & Stevens, and T. T. Eddy, for Respondents. Writ denied. Sweeney, J. July 31, 1909.
- No. 1834. J. B. Menardi, Respondent, v. William Wacker and J. B. Snyder, partners in business under the firm name of Wacker & Company, Appellants. Appeal from the Second Judicial District Court, Washoe County. W. H. A. Pike, Judge. Charles Massey & Price, for Respondents. Jas. T. Boyd, and A. N. Salisbury, for Appellants. Affirmed. Sweeney, J. December 3, 1909.
- No. 1835. State of Nevada, Respondent, v. J. W. Simpson, Appellant. Appeal from Seventh Judicial District Court, Esmeralda County. Peter J. Somers, Attorney-General R. C. Stoddard, for Respondent. Clarence C. Ward, for Appellant. Affirmed. Norcross, C. J. October 9, 1909.
- No. 1836. In the Matter of the Application of Wm. L. Mackay for a Writ of Habeas Corpus, directed to Judge Theron Stevens, Judge Fifth Judicial District Court, Esmeralda County, Nevada. Made returnable June 14, 1909. P. F. Carney, action for Donovan. Writ issued to Fifth Judicial Court.
- No. 1837. Esmeralda County of the State of Nevada, Appellant, v. J. F. Bradley, Respondents. Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Judge. Augustus Tilden, District Attorney, for Appellant. Merfield & Curlier, for Respondents. Modified. Norcross, C. J. November 1, 1909.
- No. 1838. J. F. Bradley, Respondent, v. Esmeralda County, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Summerfield & Curlier, for Respondent. Augustus Tilden, for Appellant. Affirmed. Norcross, C. J. November 16, 1909.
- No. 1839. Rhodes Mining Company, a Corporation, Respondent, v. Belleville Mining Company, Appellant. Appeal from the First Judicial District Court, Ormsby County. Frank P. Langan, Judge. S. C. Denson, Geo. S. Green, J. H. Belknap, and C. H. Belknap, for Respondent. Knapp & Cohen and Samuel Appellant. Affirmed. Talbot, J. February 1, 1910.
- No. 1840. Grace Clow, Respondent, v. N. H. West, as Administratrix of the Estate of G. Clow, Deceased, et al., Appellants. Appeal from the Second Judicial District Court, Washoe County. Peter Breen, Judge. T. F. Moran and Jas. Massey & Price, Respondent. Cheney, Massey & Price, and Curlier & King, for Appellants.
- No. 1841. Fritz Werner, Appellant, v. Laura Babcock, Respondent. Appeal from Seventh Judicial District Court, Esmeralda County. Theron Stevens, Chester L. Lyman, for Appellant. Robert L. Hubbard, for Respondent. Pending.
- No. 1842. Sutherland Murray and F. Jacobs, Plaintiffs and Respondents, v. Osborne and I. M. Williams, Defendants and Appellants. Appeal from the First Judicial District Court, Nye County. J. P. O'Brien, Judge. Bartlett & Gibbons, and J. A. Sanders, for Respondents. McIntosh & Cooke, for Appellants. Affirmed. Talbot, J. October 1, 1910.
- No. 1843. James Wiggins, Plaintiff and Respondent, v. Martin Pradere, Defendant

- Appellant. Appeal from the First Judicial District Court, Lyon County. Frank P. Langan, Judge. Alfred Chartz, for Respondent. Boyd and Salisbury, for Appellant. Affirmed. Talbot, J. December 31, 1909.
144. A. A. Malmstrom and his wife, Josie Malmstrom, Respondents, v. People's Drain Ditch Company, a Corporation, Appellant. Appeal from the Second Judicial District Court, Washoe County. John S. Orr, Judge. Lewers & Huskey, for Respondent. Summerfield & Curlier, for Appellant. Reversed. Talbot, J. February 11, 1910. Rehearing pending.
145. State of Nevada, Respondent, v. F. B. Hill, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County. Peter J. Somers, Judge. Attorney-General R. C. Stoddard, for Respondent. Thomas E. Flanagan, for Appellant. Affirmed. Norcross, C. J. December 31, 1909.
146. The State of Nevada, ex rel. J. G. Kaufman, M. E. Leavitt and E. R. Lam, Relators, v. C. T. Martin, Byron Gates, and I. A. Strosnider, Board of County Commissioners of Lyon County, Respondents. Original proceeding for writ of *mandamus*. Huskey & Springer, for Relators. C. H. Miller, District Attorney of Lyon County, Mack & Green, of Counsel, for Respondent. Writ denied. *Per Curiam*. September 1, 1909.
147. Tonopah and Goldfield Railroad Company, a Corporation, Respondent, v. John Doe Fellenbaum, and P. D. Payne, Appellants. Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Judge. Campbell, Metson & Brown, Huger Wilkinson, and Claude Gillespie, for Respondent. James Donovan, for Appellants. Reversed. Talbot, J. March 3, 1910. Rehearing pending.
148. Winfield Scott Proskey and George Hafer, Plaintiffs and Appellants, v. Charles Clark, Ed. Murphy, J. A. Jacobson, A. H. Mayne, Ben Hazeltine and P. F. McNamee, Defendants and Respondents. Appeal from the First Judicial District Court, Lyon County. Frank P. Langan, Judge. Mack & Green, and Horatio Ailing, for Plaintiffs. Samuel Platt, for Defendants. Reversed. Norcross, C. J. July 1, 1910.
149. The State of Nevada, Appellant, v. Daniel O'Keefe, Sam Oats and J. H. Grant, Respondents. Appeal from the Seventh Judicial District Court, Esmeralda County. Theron Stevens, Judge. Attorney-General R. C. Stoddard, for Appellant. Frederick W. Hankey, for Respondents. Reversed. Talbot, J. April 4, 1910.
150. Eugene F. McCafferty, Respondent, v. May Flynn and E. L. Chase, Appellants. Appeal from the Second Judicial District Court, Washoe County. John S. Orr, Judge. Seeds & Harwood, for Respondent. Edw. C. O'Brien, and Fred B. Hart, for Appellants. Affirmed. Sweeney, J. March 3, 1910.
151. State of Nevada, ex rel. J. E. Kerr, et al., Relator, v. The Second Judicial District Court of the State of Nevada, Respondent. Original proceeding for a writ of *certiorari*. James Glynn, for Relator. Writ denied. Sweeney, J. December 1, 1909.
152. The State of Nevada, ex rel. Mrs. Clara Cook, as administratrix of the Estate of Walter Cook, deceased, Relator, v. Frank P. Langan, District Judge of the First Judicial District Court, State of Nevada, Respondent. Original proceeding for writ of *mandamus*. Sam Platt, and M. A. Murphy, for Relator. Writ issued. Norcross, C. J. December 13, 1909.
153. Nat. C. Goodwin & Company, Appellant, v. Kathryn A. Collins, Respondent. Appeal from the Second Judicial District Court, Washoe County. James Glynn and A. E. Painter, for Appellant. Dodge & Barry, for Respondent. Dismissed. Sweeney, J. April 4, 1910.
154. John Hochsaultz, Plaintiff and Respondent, v. Potosi Zinc Company, a Corporation, Defendant and Appellant. Appeal from the Fourth Judicial District Court, Clark County, Nevada. Geo. Brown, Judge. W. R. Thomas and F. A. Catterm, for Plaintiff and Respondent. Leon French, for Defendant and Appellant. Affirmed. *Per Curiam*. September 12, 1910.
155. J. Marymont, Petitioner, v. Nevada State Banking Board, et al., Respondents.

- Mandamus.* James T. Boyd, for Petitioner. Attorney-General R. C. Stoddard, for Respondent. Writ denied. Talbot, J. October 1, 1910.
- No. 1856. In the Matter of the Application of Wm. Woodburn, on behalf of Edward Hall, for a writ of *habeas corpus*. Original proceeding for a writ of *habeas corpus*. Wm. Woodburn, for Petitioner. Attorney-General R. C. Stoddard, for Respondent. Petition denied. Norcross, C. J. October 2, 1909.
- No. 1857. Symons Kraussman Company, a Corporation, Plaintiff and Appellant, v. Reno Wholesale Liquor Company, a Corporation, Defendant and Respondent. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Albert D. Ayres, for Plaintiff and Appellant. G. W. Shutter-Cottrell, for Defendant and Respondent. Reversed. Sweeney, J. February 19, 1910.
- No. 1858. A. R. Gibson, et al., Respondents, v. John Purdy, et al., and Harry Mitchell, Intervener, Appellants. Appeal from the Third Judicial District Court, Eureka County, Nevada. Peter Breen, Judge. A. L. Fitzgerald, Cheney, Massey & Price, for Respondents. H. K. Mitchell, for Appellants. Affirmed. Norcross, C. J. April 30, 1910.
- No. 1859. State of Nevada, Respondent, v. C. C. Petty, Appellant. Appeal from the Second Judicial District Court, Washoe County, Nevada. John S. Orr, Judge. Attorney-General R. C. Stoddard, for Respondent. F. B. Mayer, for Appellant. Affirmed. Norcross, C. J. May 19, 1910.
- No. 1860. Mamie A. Forrester, as Administratrix of the Estate of Dick Forrester, Deceased. Respondent, v. Southern Pacific Company, a Corporation, Appellant. Appeal from the Second Judicial District Court, Washoe County, Nevada. Peter Breen, Judge. J. B. Dixon, Summerfield & Curler, for Respondent. Chas. R. Lewers, and Lewers & Henderson, for Appellant. Decision pending.
- No. 1861. Goldfield Mohawk Mining Company, a Corporation, Respondent, v. Francis Mohawk Mining and Leasing Company, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Bryant & O'Brien, for Respondent. Powers & Manoneaux, and Frank J. Hangs, for Appellant. Modified. Sweeney, J. December 2, 1910.
- No. 1862. R. C. Leeper, Appellant, v. Lyle Jamison, et al, Respondents. Appeal from Second Judicial District Court, Washoe County, Nevada. John S. Orr, Judge. W. D. Jones, for Appellant. Frank D. King, and Summerfield & Curler, for Respondents. Affirmed. Talbot, J. April 2, 1910.
- No. 1863. Marion Arnold, Respondent, v. Goldfield Third Chance Mining Company, a Corporation, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stephens, Judge. James K. Reddington, for Respondent. S. Wyman Smith, and Horatio Alling, for Appellant. Reversed. Norcross, C. J. July 1, 1910.
- No. 1864. Augustus Tilden, Appellant, v. Esmeralda County, Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stephens, Judge. Augustus Tilden, for Appellant. Robt. L. Hubbard, for Respondent. Reversed. Norcross, C. J. April 1, 1910.
- No. 1865. The First National Bank of Goldfield, Nevada, a Corporation, Appellant, v. J. T. Murphy, Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Thompson, Morehouse & Thompson, for Appellant. Robert L. Hubbard, for Respondent. Decision pending.
- No. 1866. L. H. Allen, Respondent, v. W. A. Ingalls, as Sheriff of Esmeralda County. Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Detch & Carney, for Respondent. Thompson, Morehouse & Thompson, for Appellant. Affirmed. Norcross, C. J. October 1, 1910.
- No. 1867. Fred L. Small, George W. Likens and Charles H. Rullson, Appellants, v. Ida Robbins, et al., Respondents. Appeal from the Second Judicial District Court, Washoe County, Nevada. John S. Orr, Judge. Cheney, Massey & Price, for Appellants. B. Curler and M. B. Moore, for Respondents. Affirmed. Sweeney, J. October 1, 1910.

- No. 1868. Charles F. Kapp, Petitioner, v. District Court of the Seventh Judicial District of the State of Nevada, in and for the County of Esmeralda, Peter J. Somers, Judge of said Court, and Margaret Kapp, Respondents. *Certiorari*. Detch & Carney, for Petitioner. Thompson, Morehouse & Thompson, for Respondents. Reversed. Norcross, C. J. February 24, 1910.
- No. 1869. H. L. Judell & Company, Respondent, v. Goldfield Realty Company, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. John F. Kunz, Attorney for Respondent. Pyne & Douglas, for Appellant. Affirmed. Sweeney, J. April 29, 1910.
- No. 1870. McStay Supply Company, a Corporation, Respondents, v. Carl Stoddard, Lytton Stoddard and John S. Cook & Company, a Corporation, Appellants. Appeal from Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. R. L. Hubbard, for Respondent. Bryant & O'Brien, and Henry M. White, for Appellant. Decision pending.
- No. 1871. H. B. Lind, et al., Appellants, v. W. H. Webber, et al., Respondents. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. H. B. Lind, and Bryant & O'Brien, for Appellants. R. G. Withers, for Respondents. Pending.
- No. 1872. Margaret Lyle, administratrix of the estate of Charles Lyle, deceased, Respondent, v. P. H. Devlin, Appellant. Appeal from Fourth Judicial District Court, Lincoln County, Nevada. George Brown, Judge. F. R. McNamee, for Respondent. Charles Lee Horsey, and M. M. Warner, for Appellant. Pending.
- No. 1873. W. R. Cutler, Respondent, v. Pittsburg Silver Peak Gold Mining Company, a Corporation, and Henry Kane, Appellants. Appeal from the Fifth Judicial District Court, Nye County, Nevada. M. R. Averill, Judge. W. B. Pittman, Barry & Cole, and Summertield & Curler, for Respondent. Bartlett & Thatcher, L. A. Gibbons, for Appellant. Pending.
- No. 1874. William Levy, Appellant, v. Richard Ryland, Respondent. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Mack & Green, for Appellants. W. D. Jones, for Respondent. Reversed. Sweeney, J. July 1, 1910.
- No. 1875. The Riverside Fixture Company, a Corporation, Plaintiff and Respondent, v. G. W. Quigley, Hotel Reno, a Corporation, and L. I. McKissick and L. L. McKissick, Appellants. Appeal from the Second Judicial District Court, Washoe County, Nevada. Peter Breen, Judge. James T. Boyd, and A. N. Salisbury, for Appellants. H. W. Huskey, for Plaintiff and Respondent. Pending.
- No. 1876. The State of Nevada, Respondent, v. Patrick Casey, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. Attorney-General R. C. Stoddard, for Respondent. M. A. Diskin, and Jno. F. Kunz, for Appellant. Pending.
- No. 1877. In the Matter of the Application of John Prosale for a Writ of *Habeas Corpus*. Original proceeding for a writ of *habeas corpus*. Boyd & Salisbury, and G. W. Shutter-Cottrell, for Petitioner. Attorney-General R. C. Stoddard, for Respondent. Petition denied. Talbot, J. May 2, 1910.
- No. 1878. The State of Nevada, Respondent, v. Jesse V. Vertrees, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. Attorney-General R. C. Stoddard, for Respondent. T. L. Foley, for Appellant. Affirmed. *Per Curiam*. December 2, 1910.
- No. 1879. Esmeralda County of the State of Nevada, Appellant, v. Kate Henley, Executrix of the Last Will and Testament of W. J. Henley, Deceased. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Augustus Tilden, for Appellant. D. S. Truman, for Respondent. Pending.
- No. 1880. The State of Nevada, Respondent, v. Ascension Mangana, Appellant. Appeal from the Fifth Judicial District Court, Nye County, Nevada. Mark R. Averill, Judge. Attorney-General R. C. Stoddard, for Respondent. J. A. Sanders, for Appellant. Affirmed. Talbot, J. December 2, 1910.

- No. 1881. W. H. Edwards, Plaintiff and Respondent, v. Julian McCarthy Little, Defendant and Appellant, and Nixon National Bank. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Boyd & Salisbury, for Plaintiff and Respondent. Edward C. O'Brien, for Defendant and Appellant. Pending.
- No. 1882. The State of Nevada, Respondent, v. John Prosole, Appellant. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Attorney-General R. C. Stoddard, for Respondent. Boyd & Salisbury, and G. W. Shutter-Cottrell, for Appellant. Pending.
- No. 1883. Rawhide Balloon Fraction Mining Company, a Corporation, Plaintiff and Appellant, v. The Rawhide Coalition Mines Company, a Corporation, Defendant and Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Alfred R. Needles, for Plaintiff and Appellant. Stevens, Shelton & Van Pelt, for Defendant and Respondent. Affirmed. *Per Curiam*. October 1, 1910.
- No. 1884. The State of Nevada, ex rel. R. C. Moore, Petitioner, v. Manhattan Verde Company, a Corporation, and R. P. Dunlap, its President, Respondents. Original proceeding for writ of mandate. J. A. Sanders, for Petitioner. McIntosh & Cooke, for Respondent. Writ issued. Sweeney, J. July 1, 1910.
- No. 1885. Theresa Barnes, Plaintiff and Respondent, v. The City of Carson, a Municipal Corporation, Defendant and Appellant. Appeal from First Judicial District Court, Ormsby County, Nevada. John S. Orr, Judge. Samuel Platt, and Alfred Chartz, for Plaintiff and Respondent. Summerfield & Curler, and Roberts & Sanford, for Defendant and Appellant. Affirmed. Sweeney, J. July 30, 1910.
- No. 1886. Silver Peak Mines, The Silver Peak Gold Mining Company and DeWitt Clinton Blair, in his own right and as Administrator, with the will annexed, of the Estate of John I. Blair, Deceased, Petitioners, v. The Second Judicial District Court of the State of Nevada in and for the County of Washoe, and the Hon. W. H. A. Pike, Judge thereof, Respondents. Original proceeding for writ of prohibition. Samuel Platt, Rush Taggart, and Clarence B. Mitchell, for Petitioners. J. W. Dorsey, and R. M. F. Soto, for Respondents. Writ denied. *Per Curiam*. August 13, 1910.
- No. 1887. Amanda A. Esden, Appellant, v. James May, John Nolan, and Golden Hotel Company, a Corporation, Respondents. Appeal from the Second Judicial Court, Washoe County, Nevada. John S. Orr, Judge. James Glynn, for Appellant. Boyd & Salisbury, for Respondents. Decision pending.
- No. 1888. B. A. Gamble and F. H. Chadburn, Respondents, v. L. J. Hanchett, et al., Appellants. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. J. W. Dorsey, and R. M. F. Soto, for Respondents. Samuel Platt, for Appellant. Decision pending.
- No. 1889. Antone Zetler, Respondent, v. Tonopah and Goldfield Railroad Company, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter Somers, Judge. James Donovan, for Respondent. Campbell, Metson & Brown, Huger Wilkerson, and Walter Shelton, for Appellant. Decision pending.
- No. 1890. Henry Riter, Plaintiff and Appellant, v. W. G. Douglass, as Secretary of State of the State of Nevada, Defendant and Respondent. Appeal from the First Judicial District Court, Ormsby County, Nevada. Frank P. Langan, Judge. James T. Boyd, and L. A. Gibbons, for Plaintiff and Appellant. Attorney-General R. C. Stoddard, for Defendant and Respondent. Affirmed. Sweeney, J. June 3, 1910.
- No. 1891. The State of Nevada, Respondent, v. Frank M. Peart, Appellant. Appeal from the Second Judicial District Court, Humboldt County, Nevada. John S. Orr, Judge. Attorney-General R. C. Stoddard, for Respondent. P. A. McCarran, for Appellant. Appeal dismissed. September 14, 1910.
- No. 1892. The State of Nevada, ex rel. L. F. White, Relator, v. D. S. Dickerson, Lieutenant and Acting Governor of the State of Nevada, Respondent. Original proceeding for writ of mandate. Campbell, Metson & Drew, and Oatman & Mackenzie, for

Relator. Attorney-General R. C. Stoddard, and H. A. Alling, for Respondent. Decision pending.

- No. 1893. Bart Knight, Relator in Petition for Writ of Prohibition, v. The District Court of the Seventh Judicial District of the State of Nevada in and for the County of Esmeralda, and Hon. Peter J. Somers, Judge. Original proceeding for writ of prohibition. J. Emmitt Walsh, and Frederick W. Hankey, for Relator. Attorney-General R. C. Stoddard, for Respondent. Writ denied. Sweeney, J. April 26, 1910.
- No. 1894. I. S. Thompson, H. V. Moorehouse and J. G. Thompson, Copartners, Respondents, v. Tonopah Lumber Company, a Corporation, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Thompson, Moorehouse & Thompson, for Respondents. P. E. Keeler, for Appellants. Decision pending.
- No. 1895. O. F. Jenks, Plaintiff and Respondent, v. Nye and Ormsby County Bank, a Corporation, Appellant. Appeal from the Fifth Judicial District Court, Nye County, Nevada. Mark R. Averill, Judge. James F. Dennis, P. M. Bowler, and J. H. Morris, for Plaintiff and Respondent. Campbell, Metson & Brown, and W. B. Pittman, for Appellant. Decision pending.
- No. 1896. Lyon County, Respondent, v. Storey County, Appellant. Appeal from the First Judicial District Court, Ormsby County, Nevada. Geo. Brown, Judge. Chas. H. Miller, District Attorney of Lyon County, and C. E. Mack, for Respondent. Geo. N. Noel, District Attorney of Storey County, and W. E. F. Deal, for Appellant. Decision pending.
- No. 1897. The State of Nevada, ex rel. R. C. Stoddard, Attorney-General, et al., Petitioner, v. The Third Judicial District Court of the State of Nevada, et al., Respondent. Writ of prohibition. Attorney-General R. C. Stoddard, for Petitioner. Petition withdrawn. April 7, 1910.
- No. 1898. Turner Lumber Company, a Corporation, Respondent, v. The Tonopah Lumber Company, a Corporation, Appellant. Appeal from the Second Judicial District Court, Washoe County, Nevada. John S. Orr, Judge. Summerfield & Curlier, for Respondent. Mack & Green, for Appellant. Decision pending.
- No. 1899. The State of Nevada, Respondent, v. Robert Jorme and Ed. Malone, Appellants. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Attorney-General R. C. Stoddard, for Respondent. Henry I. Moore, for Appellants. Decision pending.
- No. 1900. Herring-Hall-Marvin Safe Company, a Corporation, Appellant, v. Letson Balliet, Respondent. Appeal from the Fifth Judicial District Court, Nye County, Nevada. Mark R. Averill, Judge. McIntosh & Cooke, for Appellant. P. M. Bowler, Jr., for Respondent. Decision pending.
- No. 1901. In the Matter of the Application for the Disbarment of William H. Schnitzer as an Attorney at Law. Petition for disbarment. W. A. Massey, and Jas. T. Boyd, for Disbarment. Platt & Gibbons, for Respondent. Decision pending.
- No. 1902. W. H. Bancroft, Petitioner, v. W. H. A. Pike, District Judge of the Second Judicial District of the State of Nevada, Washoe County, Respondent. Original proceeding for writ of certiorari. Mack & Green, for Petitioner. J. B. Dixon, for Respondent. Order annulled. Norcross, C. J. August 5, 1910.
- No. 1903. In the Matter of the Application of R. A. Davis for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. Campbell, Metson & Brown, for Petitioner. Petitioner discharged. *Per Curiam*. October 1, 1910.
- No. 1904. In the Matter of the Application of Hans Legune for a Writ of *Habeas Corpus*. Original proceeding for a writ of *habeas corpus*. Campbell, Metson & Brown, for Petitioner. Petitioner discharged. *Per Curiam*. October 1, 1910.
- No. 1905. In the Matter of Application of George Van Hoeston for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. Campbell, Metson & Brown, for Petitioner. Petitioner discharged. *Per Curiam*. October 1, 1910.

- No. 1906. In the Matter of the Application of B. Allen for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. Campbell, Metson & Brown, for Petitioner. Petitioner discharged. *Per Curiam*. October 1, 1910.
- No. 1907. Alice M. Winters, as Administratrix of the Last Will and Testament of Nellie G. McCormick, Deceased, and Alexander Forsyth, as Guardian *ad litem* of Margaret McCormick, a Minor, Respondent, v. Lewis Winters, Nevada Winters, Archie C. Winters, Nettie M. Gregory, and Theodora Longabaugh, Appellants. Appeal from the Second Judicial District Court, Washoe County, Nevada. John S. Orr, Judge. J. B. Dixon, for Respondent. Boyd & Salisbury, for Appellants. Decision pending.
- No. 1908. The State of Nevada, Respondent, v. Fred Skinner, Appellant. Appeal from the Fifth Judicial District Court, Nye County, Nevada. Mark R. Averill, Judge. Attorney-General R. C. Stoddard, for Respondent. Geo. B. Thatcher, and J. A. Sanders, for Appellant. Decision pending.
- No. 1909. The State of Nevada, Respondent, v. Bernard Clark, Appellant. Appeal from the Second Judicial District Court, Humboldt County, Nevada. W. H. A. Pike, Judge. Attorney-General R. C. Stoddard, for Respondent. P. A. McCarran, and W. D. Jones, for Appellant. Decision pending.
- No. 1910. The State of Nevada, Respondent, v. J. E. Raymond, Appellant. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. Attorney-General R. C. Stoddard, for Respondent. James Glynn, for Appellant. Decision pending.
- No. 1911. Smith H. McKim, Petitioner, v. The District Court of the Second Judicial District, W. H. A. Pike, Judge thereof, etc., Respondent. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. James Glynn, for Petitioner. Horatio Alling, and Boyd & Salisbury, for Respondent. Dismissed. Norcross, C. J. August 4, 1910.
- No. 1912. Robert Johnson and Rand Shoe Company, a Corporation, Appellant, v. H. A. McKim, Respondent. Appeal from the Fifth Judicial District Court, Nye County, Nevada. M. R. Averill, Judge. McIntosh & Cooke, for Appellant. James F. Dennis, for Respondent. Decision pending.
- No. 1913. In the Matter of the Application of Oscar J. Smith for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. S. S. Downer, Boyd & Salisbury, Oscar J. Smith, for Petitioner. Lewers & Henderson, Attorney-General R. C. Stoddard and Deputy Attorney-General Leonard B. Fowler, for State. Petitioner discharged. *Per Curiam*. November 28, 1910.
- No. 1914. In the Matter of the Application of Bert L. Smith for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. S. S. Downer, Boyd & Salisbury, Oscar J. Smith, for Petitioner. Lewers & Henderson, Attorney-General R. C. Stoddard, and Deputy Attorney-General Leonard B. Fowler, for State. Petitioner discharged. *Per Curiam*. November 28, 1910.
- No. 1915. In the Matter of the Application of W. E. Griffin for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. S. S. Downer, Boyd & Salisbury, Oscar J. Smith, for Petitioner. Lewers & Henderson, Attorney-General R. C. Stoddard, and Deputy Attorney-General Leonard B. Fowler, for State. Petitioner discharged. *Per Curiam*. November 28, 1910.
- No. 1916. The State of Nevada, Respondent, v. M. J. Smith, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. Attorney-General R. C. Stoddard, for Respondent. Thompson, Morehouse & Thompson, and J. R. Hubbard, for Appellant. Application for bail denied. *Per Curiam*. Appeal on merit pending.

- No. 1917. B. A. Gamble, et al., Respondents, v. L. J. Hanchett, et al., Appellants. Appeal from the Second Judicial District Court, Washoe County, Nevada. W. H. A. Pike, Judge. J. W. Dorsey, R. M. F. Soto, for Respondents. Samuel Platt, for Appellants. Decision pending.
- No. 1918. In the Matter of the Estate of Walter Cook, Deceased, v. Mary A. Little, et al., Contestants. Appeal from First Judicial District Court, Ormsby County, Nevada. Frank P. Langan, Judge. Samuel Platt, for Proponent. J. Poujade, and Wm. Woodburn, for Contestants. Decision pending.
- No. 1919. S. C. Anderson, Respondent, v. Louis Berrum, Appellant. Appeal from the First Judicial District Court, Douglas County, Nevada. Frank P. Langan, Judge. Alfred Chartz, for Respondent. Summerfield & Curlier, for Appellant. Decision pending.
- No. 1920. C. W. Long and H. F. Bartine, Appellants, v. Thos. Tighe, Harry Wheeler, and William Jacobs, Respondents. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. Thompson, Morehouse & Thompson, and C. W. Long, for Appellants. Detch & Carney, for Respondents. Decision pending.
- No. 1921. Louis Weiss, Respondent, v. A. B. Knapp, A. L. Dedmon, Chas. Thrallkill, C. A. McLeod, and Henry McLeod, Appellants. Appeal from Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Detch & Carney, and Ogden & Stickney, for Respondents. Stevens, Shelton & Van Pelt, and Walter Shelton, for Appellants. Decision pending.
- No. 1922. The State of Nevada, Respondent, v. S. P. Grimmer, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. Attorney-General R. C. Stoddard, for Respondent. P. A. McCarran, and Eddy & Diskin, for Appellant. Decision pending.
- No. 1923. In the Matter of J. W. Connella for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. Horatio Alling, for Petitioner. Attorney-General R. C. Stoddard, Wm. Woodburn, and C. R. Lewers, for Respondent. Writ denied. *Per Curiam*. October 19, 1910.
- No. 1924. In the Matter of the Application of Douglass Shelor for a Writ of *Habeas Corpus*. Original proceeding for writ of *habeas corpus*. Horatio Alling, for Petitioner. Attorney-General R. C. Stoddard, Wm. Woodburn, and C. R. Lewers, for Respondent. Writ denied. *Per Curiam*. October 19, 1910.
- No. 1925. Robinson Mining Company, Appellant, v. Richard A. Riepe, Henry M. Fulmer, and Roy R. Ives, doing business under the firm name and style of Fuller & Ives, Respondents. Appeal from the Ninth Judicial District Court, White Pine County, Nevada. Geo. S. Brown, Judge. S. W. Belford, for Appellant. Chandler & Quayle, and Gilbert A. McElroy, for Respondents. Decision pending.
- No. 1926. The State of Nevada, on the Relation of Joe Josephs, Petitioner, v. W. G. Douglas, as Secretary of State of the State of Nevada. Original writ of *mandamus*. Wm. Woodburn, Sr., and James R. Judge, for Petitioner. Attorney-General R. C. Stoddard, for Respondent. Writ granted. Norcross, C. J. August 8, 1910.
- No. 1927. John L. Bray, Appellant, v. The Sylvania Mining Company of Nevada, a Corporation, Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Robt. L. Hubbard, for Appellant. A. H. Swallow, and J. Emmitt Walsh, for Respondent. Decision pending.
- No. 1928. S. M. Kerns, Appellant, v. G. Barnato, Sim Canman, and A. J. Waddell, Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. James Donovan, for Appellant. Thomas E. Flanagan, for Respondent. Appeal dismissed on payment of fees by appellant.

- No. 1929. In the Matter of the Application of Leonard B. Fowler for an order directing the County Clerk of Ormsby County, State of Nevada, to correct certain omissions in the Primary Election Ballots. Original proceeding. Leonard B. Fowler, for Petitioner. P. B. Ellis, for County Clerk.
- No. 1980. Edward C. Jennett, Respondent, v. Theron Stevens, Trustee, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter Somers, Judge. Detch & Carney, and S. L. Carpenter, for Appellant. Francis C. McNulty, for Respondent. Reversed. Norcross, J. December 9, 1910.
- No. 1981. Fred A. Knock, Respondent, v. Tonopah and Goldfield Railroad Company, a Corporation, Appellant. Appeal from the Fifth Judicial District Court, Nye County, Nevada. Mark Averill, Judge. Berry & Cole, and S. V. Thomas, for Respondent. Campbell, Metson & Brown, for Appellant. Decision pending.
- No. 1982. Frank Golden, Petitioner, v. Mark R. Averill, Judge of the District Court of the Fifth Judicial District of the State of Nevada, in and for the County of Nye. Original proceeding for writ of prohibition. James F. Dennis, V. S. Thomas, and Campbell, Metson & Brown, for Petitioner. Cleveland Baker, and Horatio Ailing, for Respondent. Decision pending.
- No. 1983. H. A. Comins, Respondent, v. Henry C. Nicholson, Appellant. Appeal from the Ninth Judicial District Court, White Pine County, Nevada. Thomas L. Mitchell, Judge. Chandler & Quayle, for Respondent. Samuel W. Belford, for Appellant. Affirmed. *Per Curiam*. October 22, 1910.
- No. 1984. State of Nevada, Plaintiff, v. Bob Orr, Defendant. Appeal from the Ninth Judicial District Court, White Pine County, Nevada. Thomas L. Mitchell, Judge. C. R. Reeves, for Plaintiff. C. A. Eddy, for Defendant. Decision pending.
- No. 1985. State of Nevada, Plaintiff and Appellant, v. H. R. Kruger, Defendant and Respondent. Appeal from the Ninth Judicial District Court, White Pine County, Nevada. Thomas L. Mitchell, Judge. C. R. Reeves, for Plaintiff and Appellant. C. A. Eddy, and A. Jurich, for Defendant and Respondent. Decision pending.
- No. 1986. The State of Nevada, ex rel. J. P. Donnelley, Chairman of Republican County Central Committee, Respondent, v. Joseph Hamilton, County Clerk of the County of Esmeralda, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. J. F. Douglas, Frank J. Hanks, for Respondent. Augustus Tilden, District Attorney, and James F. Reddington, and Horatio Ailing, of Counsel, for Appellant. Reversed. Talbot, J. November 1, 1910.
- No. 1937. Nell McLean, Appellant, v. D. McKenzie & Co., a Corporation, Respondent. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Peter J. Somers, Judge. W. H. Bryant, and Chester L. Lyman, for Appellant. Thompson, Morehouse & Thompson, for Respondent. Decision pending.
- No. 1938. E. Martin & Co., Respondents, v. W. P. Kirley, and The United States Fidelity and Guaranty Co., a Corporation, Appellant. Appeal from the Seventh Judicial District Court, Esmeralda County, Nevada. Theron Stevens, Judge. Jno. F. Kunz, for Respondent. W. H. Bryant, and Chester L. Lyman, for Appellant. Decision pending.
- No. 1939. The State of Nevada, Respondent, v. Frank Bauer, Appellant. Appeal from the Ninth Judicial District Court, White Pine County, Nevada. Attorney-General R. C. Stoddard, for Respondent. A. B. Haight, for Appellant. Decision pending.
- No. 1940. The State of Nevada, ex rel. Leonard B. Fowler, Plaintiff, v. J. Eggers, State Controller of the State of Nevada, and D. M. Ryan, State Treasurer of the State of Nevada, Respondents. Thos. J. Salter, for Plaintiff. Attorney-General R. C. Stoddard, for Respondent. Decision pending.

MEMBERS OF THE NEVADA BAR

Following are the names of all attorneys admitted to practice in the Supreme Court of the State of Nevada, with the dates of their admission:

Aude, F. L.	Dec. 23, 1862	Boalt, John H.	Feb. 17, 1873
Anderson, N. D.	May 6, 1871	Berry, Geo. G.	Apr. 16, 1873
Allen, Lemuel	Jan. 16, 1873	Barker, J. B.	Apr. 5, 1875
Ammond, Geo. R.	Apr. 2, 1877	Beatty, R. M.	July 19, 1871
Ashley, Delos R.	Apr. 29, 1864	Branson, Louis	Sept. 1, 1875
Alexander, John F.	Apr. 4, 1881	Brown, Harvey S.	Sept. 4, 1876
Armstrong, Chas. B.	July 9, 1881	Brown, John K.	Jan. 3, 1877
Allen, David	Sept. 8, 1881	Brandt, I. B. L.	Feb. 6, 1877
Allen, W. W.	July 5, 1887	Boyden, Jas. W.	Jan. 11, 1879
Ayer, John L.	Jan. 6, 1891	Bowler, P. M., Jr.	Apr. 19, 1880
Allen, Richard N.	Jan. 20, 1869	Bartine, Horace F.	July 10, 1880
Arnot, Nathaniel D.	Jan. 23, 1899	Belknap, Clayton	Jan. 4, 1881
Averill, Mark P.	Oct. 14, 1899	Barry, Charles R.	Jan. 17, 1881
Ayres, Albert D.	Apr. 2, 1900	Boller, J. F.	May 8, 1882
Arnold, Henry N.	Mar. 6, 1905	Ballard, John W.	July 8, 1882
Atkinson, Harry H.	Sept. 19, 1906	Beatty, Wm. H.	Apr. 7, 1884
Aitkin, Traven B.	Mar. 18, 1907	Breen, Peter	June 2, 1884
Andree, Herman J.	Apr. 2, 1907	Burns, Wm. H.	Dec. 13, 1884
Aikens, Bronte M.	June 10, 1907	Brown, LeRoy D.	Apr. 6, 1889
Andrews, Lorrin	May 1, 1908	Belcher, W. C.	Sept. 2, 1889
Alling, Horatio.	Nov. 18, 1908	Bonnifield, S. J., Jr.	Sept. 20, 1879
Baldwin, Joseph G.	June 2, 1862	Bennett, L. B.	Mar. 16, 1883
Baldwin, A. W.	June 2, 1862	Bicknell, Chas. F.	Apr. 1, 1891
Beverage, Francis	Dec. 17, 1862	Benson, Patrick F.	Apr. 4, 1893
Bixler, David	Jan. 20, 1864	Bartlett, Geo. A.	July 15, 1893
Brounson, W. P.	Jan. 21, 1864	Baggett, W. T.	Apr. 10, 1897
Bailey, D. E.	July 12, 1865	Brown, Geo. S.	June 12, 1897
Bulkley, L. E.	Feb. 18, 1867	Boyd, Jas. T.	Apr. 25, 1900
Bowman, John	Apr. 13, 1867	Brockliss, Frank E.	Mar. 7, 1902
Browne, Thos. N.	Apr. 15, 1867	Boynton, Chas. C.	Apr. 21, 1902
Bishop, Wm. W.	Oct. 14, 1867	Baker, Harry Lyle	Nov. 15, 1902
Brearley, E. C.	Sept. 18, 1868	Butler, John L.	Nov. 20, 1902
Bonnifield, M. S.	Feb. 8, 1869	Brown, Hugh H.	Aug. 8, 1903
Briggs, N. C.	Apr. 8, 1869	Boyd, C. T.	Sept. 5, 1903
Buckner, Luther A.	Jan. 9, 1871	Beals, M. S.	Nov. 22, 1904
Boardman, Wm. M.	May 18, 1871	Brand, Arthur	Jan. 18, 1905
Boring, Wm.	June 3, 1871	Byers, N. O.	Jan. 14, 1905
Bonnifield, W. S.	June 17, 1871	Budd, Jas. H.	Mar. 25, 1905
Belknap, C. H.	July 8, 1871	Burton, F. L.	May 1, 1905
Beene, Horace D.	Mar. 22, 1872	Bevis, E. R.	May 1, 1905
Bigelow, R. R.	Sept. 4, 1872	Barrett, John J.	Aug. 30, 1905
Bennett, Paul W.	Sept. 13, 1872	Berry, Fred L.	Sept. 25, 1905
Baker, George W.	Nov. 11, 1872	Belden, Geo. M.	Oct. 14, 1905
Blair, A. W.	Jan. 14, 1873	Burd, Albert M.	Dec. 18, 1905
		Baldwin, O. W.	Feb. 26, 1906

Boreman, Gilbert F.	Apr. 2, 1903	Chase, Edward R.	July 6, 1875
Byington, Lewis F.	May 6, 1903	Churchman, Ney.	Aug. 11, 1875
Busteed, Richard	May 22, 1903	Cronin, John.	Apr. 4, 1876
Brandon, Thos. A.	Sept. 1, 1903	Crocker, A. W.	Nov. 25, 1872
Baker, Cleveland H.	Dec. 3, 1903	Campbell, Thompson.	Jan. 3, 1877
Barry, N. J.	Jan. 3, 1907	Clement, Henry A.	Apr. 22, 1878
Bartch, Geo. W.	Jan. 7, 1907	Clough, Frank M.	Nov. 19, 1878
Bryant, W. H.	Jan. 22, 1907	Campbell, Alex.	Jan. 7, 1879
Buel, Hillhouse	Jan. 24, 1907	Cradlebaugh, J. H.	Jan. 10, 1880
Burkert, C. O.	Jan. 31, 1907	Campbell, Fremont	Apr. 19, 1880
Burris, John F.	Feb. 19, 1907	Cheney, Azro E.	July 6, 1880
Bonestell, C. K.	Mar. 11, 1907	Curler, Benj. F.	July 11, 1891
Burdick, J. E.	Mar. 18, 1907	Clarke, R. M.	Oct. 27, 1891
Breeze, John M.	Mar. 18, 1907	Chartz, Alfred	Oct. 6, 1894
Bard, W. H.	Apr. 2, 1907	Carpenter, R. B.	Sept. 16, 1897
Baker, Samuel H.	Apr. 15, 1907	Copeland, Edw. E.	July 5, 1898
Byrns, Robt. J.	May 25, 1907	Cooke, Herman R.	May 13, 1899
Burrett, Chas. H.	June 21, 1907	Cahill, E. J.	Oct. 14, 1899
Bonnifield, W. S., Jr.	July 1, 1907	Coogan, T. C.	Apr. 4, 1901
Brooks, Luke B.	July 20, 1907	Cottrell, G. W. S.	Aug. 26, 1901
Brede, Herman F.	Feb. 29, 1908	Cutting, Henry C.	Jan. 21, 1902
Bagley, E. M.	July 27, 1908	Cohn, Felice	June 17, 1902
Benedict, D. S.	Sept. 8, 1908	Craig, William B.	Mar. 19, 1903
Rainbridge, C. R.	Sept. 18, 1908	Chandler, Albert E.	July 25, 1904
Burton, Clarence F.	Oct. 5, 1908	Cantwell, Chas. A.	Nov. 22, 1904
Breeland, A. G.	Feb. 5, 1909	Clark, Fabius A.	Nov. 23, 1904
Belford, Samuel	Mar. 24, 1909	Chandler, Chas. S.	Feb. 13, 1905
Benham, Geo. B.	Apr. 5, 1909	Campbell, Jos. C.	Mar. 25, 1905
Brown, A. F.	July 9, 1909	Cole, J. C.	Oct. 2, 1905
Badt, M. B.	Aug. 20, 1909	Chute, Elmer J.	Oct. 2, 1905
Brown, E. L.	Mar. 1, 1910	Carney, Patrick F.	Mar. 5, 1906
Billinghurst, B. D.	Sept. 14, 1910	Clay, C. F.	Dec. 3, 1906
Brandon, W. L.	Nov. 30, 1910	Cooper, Oscar	Jan. 9, 1907
		Carpenter, Samuel	Feb. 18, 1907
Clayton, H. P.	June 2, 1862	Cole, Walter D.	Feb. 18, 1907
Cossit, H. B.	Dec. 23, 1862	Carey, Joseph	Feb. 18, 1907
Crittenden, A. P.	Nov. 21, 1863	Campbell, Louis G.	Mar. 18, 1907
Campbell, Will.	Aug. 20, 1863	Coleman, Benj. W.	Mar. 28, 1907
Carmichael, John	Dec. 23, 1862	Cochran, M. J.	Apr. 2, 1907
Churchill, Clark	Jan. 5, 1865	Carter, Chas. B.	May 25, 1907
Clemens, Orion	Mar. 14, 1865	Crump, Samuel D.	July 16, 1907
Caldwell, E. S.	Oct. 3, 1865	Coppernoll, W. D.	Aug. 8, 1907
Clagett, W. H.	Jan. 2, 1866	Clark, Chas. A.	Sept. 3, 1907
Clarke, Chas. D.	Jan. 6, 1866	Callahan, Jas. A.	Oct. 7, 1907
Crittenden, Jas. L.	Apr. 7, 1866	Cohn, Charles	Oct. 28, 1907
Collins, John A.	Dec. 13, 1866	Cramer, Robley D.	Dec. 30, 1907
Cole, F. W.	Jan. 14, 1867	Colby, Wm. E.	Jan. 10, 1908
Cooke, H.	Feb. 4, 1867	Cann, Eli	Feb. 15, 1908
Cain, Wm.	Jan. 6, 1862	Clark, John F.	Mar. 20, 1908
Coats, J. M.	July 1, 1872	Chickering, W. H.	May 29, 1908
Cowdery, J. F.	Jan. 14, 1873	Campbell, Jesse E.	July 30, 1908
Canfield, R. B.	Mar. 5, 1873	Caine, Edwin E.	Sept. 18, 1908
Carson, Jas. G.	July 7, 1873	Chandler, P. M.	May 1, 1909
Creswell, H. T.	July 7, 1874	Chambers, John K.	Sept. 18, 1909
Coffin, Tremor.	Oct. 7, 1874	Carne, John E.	Nov. 30, 1909
Curler, Benj.	Dec. 1, 1874	Church, Frank M.	Apr. 21, 1910
Cowie, Lewis T.	Mar. 1, 1875	Craney, Hugh.	Oct. 12, 1910
		Cheney, E. W.	Nov. 17, 1910

DeLong, Chas. E.	Aug. 20, 1863	Elliott, Albert D.	Nov. 12, 1904
Denson, Sam C.	Apr. 25, 1864	Edmonds, E. E.	Jan. 21, 1905
Deal, W. E. F.	Mar. 14, 1865	Erdman, Otto A.	Feb. 26, 1906
Davies, T. W. W.	Jan. 6, 1868	Eddy, Clarence A.	June 28, 1906
Darrow, John O.	June 1, 1871	Ernest, D. E.	Jan. 7, 1907
Drake, Frank V.	Mar. 7, 1873	Edwards, E. C.	June 17, 1907
Dickson, W. H.	July 8, 1874	Evans, Everett H.	July 16, 1907
Dow, Jas. C.	Mar. 3, 1875	Erb, Wm. M.	Mar. 20, 1908
Douglas, Geo. A.	June 4, 1875	Eddy, Thomas V.	Nov. 19, 1908
Darne, S. E.	July 5, 1875	Ellis, Pearis B.	Aug. 11, 1909
Duff, James R.	Jan. 3, 1877		
Davis, B. K.	Jan. 16, 1877	Foster, J. C.	June 2, 1862
Driesbach, M. A.	July 30, 1877	Fitch, Thomas	Aug. 20, 1863
Dorsey, J. W.	July 30, 1877	Ferguson, P. D.	Aug. 22, 1864
Davis, W. R.	Jan. 4, 1886	Flack, J. H.	Oct. 11, 1865
Dennis, James F.	Apr. 2, 1888	Fuller, Mortimer	Mar. 12, 1875
DeLigne, A. A.	May 23, 1892	Fisk, Arthur W.	Oct. 25, 1875
Densmore, F. E.	Feb. 12, 1894	Foote, R. E.	Sept. 4, 1876
Dodge, Edmund R.	July 28, 1894	French, W. L.	Apr. 24, 1877
Dillon, Henry Clay	May 17, 1895	Fitzgerald, A. L.	Sept. 14, 1878
Devlin, Robert T.	Nov. 2, 1897	Ford, Thomas S.	Nov. 16, 1878
DuPuis, Edmund T.	Nov. 16, 1898	Flanningham, J. P.	May 19, 1882
DeLaMatyr, T. E.	July 29, 1899	Foulds, J. E.	Apr. 6, 1885
Ducker, Edw. A.	Jan. 20, 1902	Farrington, E. S.	Dec. 16, 1886
Dann, F. P.	Apr. 4, 1904	Fay, J. P.	July 2, 1888
Detch, Milton M.	Oct. 15, 1904	Farrall, Chas. H.	Dec. 16, 1895
Douglas, J. F.	Feb. 13, 1905	Foulks, George H.	Aug. 17, 1896
Downing, W. M.	July 20, 1905	Fitzgerald, R. Y.	Apr. 24, 1899
Downer, Sylvester S.	Aug. 9, 1905	Fredrick, Marcus	July 29, 1899
Devcmore, G. W.	Sept. 25, 1905	Forbes, P. W.	May 19, 1900
Davis, Lee J.	Oct. 4, 1905	Ford, Marshall E.	Mar. 10, 1902
Darlington, Abe	Mar. 28, 1906	Frisbie, R. D.	Aug. 10, 1903
Del Bondio, Chas.	June 4, 1906	Fox, Geo. W.	Nov. 27, 1903
Daly, James H.	June 7, 1906	Foreman, Wm.	June 27, 1905
Denny, James M.	Oct. 8, 1906	Ford, W. F.	Sept. 7, 1905
Dixon, Jonathan B.	Nov. 12, 1906	French, LeRoy	Sept. 25, 1905
Deane, J. W.	Dec. 3, 1906	Finch, Jas. D.	Oct. 2, 1905
Duffy, D. M.	Jan. 22, 1907	Farnam, Henry M.	Oct. 1, 1906
Donovan, James	Feb. 11, 1907	French, Leon L. L.	Apr. 22, 1907
Dorman, Jess	Apr. 29, 1907	Fletcher, Geo. B.	Apr. 23, 1907
Dam, Cleveland L.	May 25, 1907	Foley, F. L.	June 10, 1907
Danforth, H. D.	July 15, 1907	Flanagan, T. E.	July 1, 1907
Devlin, Frank P.	Oct. 7, 1907	Frohman, Isaac	Oct. 23, 1907
Dockweiler, I. B.	Dec. 16, 1907	Fenton, Jas. E.	Apr. 27, 1908
Diskin, M. A.	Jan. 23, 1909	Fogg, W. F. P.	May 29, 1908
Dinea, O. L.	May 1, 1909	Fuller, H. B.	Feb. 15, 1909
Donovan, Jos. M.	May 31, 1909	Foster, H. M.	Apr. 5, 1909
Druck, Herman	Jan. 26, 1910	Fowler, Leonard B.	Aug. 11, 1909
Dysart, James.	Mar. 21, 1910	Fink, Albert.	Jan. 14, 1910
		Frame, James M.	Oct. 12, 1910
Ellis, Adrian C.	Aug. 17, 1863		
Edgerton, Henry	Aug. 17, 1863	Gilcrist, S. F.	June 2, 1862
Edwards, T. D.	Jan. 20, 1864	Gordon, G. W.	Dec. 23, 1862
Earll, Warner	Jan. 11, 1871	Gurnie, Clinton	Aug. 20, 1863
Evans, Pierce	Nov. 8, 1877	Gaston, H. A.	Apr. 30, 1864
Egan, James B.	July 28, 1894	Greeley, A. L.	Jan. 5, 1865
Elliott, L. L.	Dec. 23, 1894	Goff, Chas. P.	Apr. 4, 1866
Eisner, Milton S.	May 6, 1899		

Gough, W. T.	Mar. 18, 1867	Hatch, J. F.	Nov. 3, 1865
Gates, Wm. M.	Aug. 2, 1867	Hayden, C. S.	Jan. 6, 1866
Greeley, J. L.	June 15, 1871	Hawley, A. T.	Jan. 26, 1866
Grass, S. S.	June 1, 1872	Hubbard, Chas. G.	Mar. 3, 1866
Granger, W. N.	Aug. 12, 1872	Hundley, P. O.	Oct. 12, 1866
Goodwin, C. C.	Feb. 24, 1873	Hetzel, Selden.	May 1, 1866
Graham, J. H., Jr.	Mar. 1, 1875	Hillyer, E. W.	Sept. 16, 1867
Galloway, James	Sept. 18, 1876	Hamlin, Chas. J.	Oct. 5, 1869
Gray, John A.	Apr. 22, 1878	Hawley, Thos. P.	Jan. 9, 1871
Griffith, J. I.	Apr. 8, 1879	Haydon, Wm.	Apr. 4, 1871
Goldstone, Samuel	Jan. 5, 1880	Harding, Geo. P.	Apr. 4, 1871
Garber, Eugene R.	Jan. 5, 1880	Harris, J. H.	May 8, 1871
Goodall, Jas. E.	Feb. 4, 1884	Hillhouse, A. M.	June 21, 1871
Grey, O. H.	June 2, 1884	Harris, P. H.	Aug. 21, 1871
Gest, C. H.	Apr. 6, 1889	Healy, T. W.	Dec. 13, 1871
Goad, W. F.	July 1, 1889	Hardy, Wm. J.	May 20, 1872
Gooding, J. M.	Oct. 6, 1890	Hunt, A. B.	Jan. 15, 1873
Goodwin, J. D.	Jan. 2, 1894	Harmon, F. H.	Jan. 17, 1873
Green, Geo. S.	Jan. 4, 1897	Humes, T. J.	Oct. 6, 1873
Gayhart, W. C.	Nov. 2, 1897	Haskell, Wm. B.	Aug. 11, 1874
Grey, Gertrude G.	Apr. 4, 1898	Hanford, J. M.	Aug. 11, 1875
Gregory, T. T. C.	Sept. 27, 1901	Hoyt, Chas. A.	Sept. 4, 1875
Goodfellow, Wm. S.	May 22, 1902	Hiles, Ogden.	Apr. 3, 1876
Glidden, W. B.	Oct. 21, 1902	Huffaker, F. M.	Oct. 24, 1877
Griffon, John D.	Jan. 4, 1904	Hoyt, Allen V.	Oct. 27, 1877
Grimes, Wm. C.	May 23, 1904	Hereford, John B.	Nov. 10, 1877
Gedney, Frank S.	July 11, 1904	Hannah, Jas. A.	Feb. 20, 1882
Gear, George D.	Apr. 3, 1905	Hardin, C. H. E.	Jan. 13, 1883
Geary, Wm. P.	Apr. 24, 1905	Hart, W. H. H.	Feb. 19, 1885
Gillespie, Claude B.	Jan. 29, 1906	Hatfield, L. T.	July 7, 1890
Guinane, Jas. G.	Mar. 5, 1906	Harris, Artemus E.	Feb. 3, 1895
Gibbons, Louis A.	Apr. 2, 1906	Hoffman, Edw. E.	Sept. 7, 1895
Gibson, Wm. R.	Dec. 3, 1906	Henderson, Chas. B.	July 1, 1896
Gleason, Jesse W.	Jan. 3, 1907	Hood, Bert L.	May 12, 1900
Garoutte, C. H.	Jan. 22, 1907	Hummel, N. A.	Mar. 12, 1901
Guillford, H. S.	Apr. 1, 1907	Henley, Wm. J.	July 3, 1902
Guttery, Andrew	May 13, 1907	Howell, Eugene	Dec. 31, 1902
Glynn, James	May 25, 1907	Heley, Josephus G.	Jan. 16, 1903
Gill, Fredrick A.	Mar. 20, 1908	Hartson, D. H.	June 3, 1904
Gardiner, W. M.	Apr. 7, 1910	Huskey, H. W.	June 6, 1904
Givens, Jas. G.	June 28, 1910	Hankey, Fred A.	Nov. 12, 1904
Graves, M. O.	July 18, 1910	Horse, Chas. L.	Feb. 13, 1905
Gott, Raymond A.	Nov. 17, 1910	Hill, James E.	May 17, 1905
Gilleece, C. M.	Dec. 12, 1910	Hayes, Chas. L.	June 27, 1905
Hall, G. D.	June 2, 1862	Hinckley, L. E. C.	Oct. 16, 1905
Haydon, Thos. E.	June 2, 1862	Hatton, Wm. D.	Nov. 27, 1905
Hurlburt, S.	June 10, 1862	Hatton, Charles.	Feb. 26, 1906
Hereford, A. P.	Dec. 17, 1862	Hart, Fred B.	June 9, 1906
Hardy, J. H.	Dec. 23, 1862	Hanby, J. Walter.	Sept. 19, 1906
Higgins, Albin	Dec. 23, 1862	Hoggett, Volney T.	Jan. 7, 1907
Howard, J. G.	Aug. 21, 1863	Hasman, C. J.	Feb. 18, 1907
Hillyer, C. J.	Jan. 20, 1864	Hangs, Frank J.	Mar. 28, 1907
Hill, C. A.	Jan. 21, 1864	Hubbard, Robt. L.	May 13, 1907
Hereford, J. B.	Jan. 21, 1864	Hilton, C. N.	May 25, 1907
Hupp, George S.	Mar. 22, 1865	Harwood, C. L.	July 1, 1907
Harris, Chas. N.	July 10, 1865	Haven, Thos. E.	July 10, 1907
Hoover, Wm. L.	Aug. 31, 1865	Howard, Henry H.	July 23, 1907
		Harris, Lamar A.	Dec. 16, 1907

Heath, Fred W.	Apr. 26, 1908	Knight, E. D.	July 2, 1888
Higgins, E. V.	July 6, 1908	King, Sam D.	Apr. 7, 1890
Hall, Leicester C.	Sept. 24, 1908	King, Percival S.	May 9, 1892
Haight, A. L.	Sept. 28, 1908	Kehoe, Dennis H.	Apr. 7, 1894
Henderson, A. S.	Oct. 1, 1908	Kelly, Chas. H.	Dec. 2, 1897
Henderson, H. H.	May 31, 1909	Knox, Charles L.	July 29, 1899
Hull, E. E.	Oct. 16, 1909	King, Frank D.	Mar. 12, 1901
Hart, Thos. C.	Mar. 16, 1910	Kleinsorge, W. E.	Feb. 4, 1902
Heer, A. A.	Mar. 28, 1910	Kennedy, John J.	Aug. 4, 1902
Harris, I. H.	May 16, 1910	Kinkaid, John	Feb. 18, 1907
Humphrey, W. F.	June 6, 1910	Keeler, P. E.	Mar. 11, 1907
Hoyt, Henry M.	Sept. 7, 1910	Kepner, Thos. E.	June 10, 1907
Hudson, L. L.	Sept. 14, 1910	Kunz, John F.	Aug. 8, 1907
Hardy, R. M.	Dec. 22, 1910	Kirk, Wm. R.	Aug. 21, 1907
Hawkins, P. A.	Dec. 30, 1910	King, Claudius L.	July 6, 1908
Ivins, Chas. H.	Jan. 2, 1888	Kennedy, J. L.	Sept. 11, 1908
Ingram, Henry	Feb. 3, 1910	Kavanaugh, L. J.	Mar. 19, 1909
		Kennedy, G. G.	Mar. 16, 1910
		Kennedy, W. M.	Nov. 17, 1910
Johnson, J. N.	June 2, 1862		
Joachimson, H. L.	June 3, 1862	Lindsey, W. H.	June 2, 1862
James, John	June 10, 1862	Larrowe, M. D.	June 3, 1862
Janin, Edward	Dec. 23, 1862	Lansing, C. J.	Aug. 17, 1863
Johnson, Wm. N.	Aug. 17, 1863	Lewis, J. F.	Apr. 25, 1864
James, W. H.	Nov. 6, 1863	Lee, W. G.	Jan. 5, 1865
Jones, Frank	Jan. 20, 1864	Lyon, Geo. G.	Aug. 23, 1869
Jones, W. T.	Apr. 1, 1867	Lucas, J. H.	May 4, 1871
Julien, Thos. V.	May 7, 1872	Leonard, O. R.	May 19, 1871
Johnson, Roger	Jan. 17, 1878	Lowry, Hiram N.	Oct. 8, 1872
Jameson, J. S.	July 1, 1878	Laspeyre, Thomas	Apr. 14, 1874
Judge, Jas. R.	Apr. 5, 1881	Lowery, Robert E.	Nov. 21, 1874
Jones, Chas. A.	Oct. 4, 1886	Love, Wm. C.	Aug. 11, 1875
Jones, Wm. D.	May 9, 1892	Lindsay, R. H.	Jan. 25, 1875
Johnson, Georgia J.	July 30, 1898	Lewis, D. J.	Sept. 1, 1875
Johns, R. I.	Apr. 5, 1902	Lawrence, A. J.	July 1, 1878
Jackson, K. M.	May 2, 1902	Lamb, J. T.	July 8, 1882
Johnson, E. A. P.	Apr. 3, 1905	Langan, F. P.	Jan. 13, 1887
Jaques, Alfred	Oct. 14, 1905	Laird, J. W. P.	Oct. 20, 1890
Johnson, Wm. E.	Nov. 2, 1906	Lothrop, John	July 1, 1891
Jurich, Anthony	Jan. 22, 1907	Laurenson, Wm.	Feb. 25, 1896
Jones, Jas. B.	Jan. 31, 1907	Langwith, Jos. A.	Oct. 5, 1896
Jackson, Geo. E.	Feb. 18, 1907	Lake, F. B.	Oct. 3, 1898
Jenkins, D. T.	Sept. 5, 1907	Lewers, Chas. R.	Nov. 12, 1898
Jones, Chas. D.	June 15, 1908	Leishman, David	Feb. 11, 1901
Jordan, Wm. H.	Feb. 25, 1910	Leonard, F., Jr.	July 5, 1902
		Long, Chas. W.	Jan. 2, 1905
Kirkpatrick, M.	Jan. 21, 1864	Lindley, Curtis H.	Mar. 14, 1905
Kennedy, F. H.	May 5, 1865	Lind, Henry B.	Mar. 14, 1905
Knox, Wales L.	July 11, 1865	Lyon, Thos. T.	Oct. 16, 1905
Keating, R. P.	Aug. 21, 1865	Lewis, Paul G.	Oct. 29, 1906
Keyser, Phil. W.	Oct. 21, 1865	Lightfoot, A. B.	Dec. 18, 1906
Kennedy, W. C.	Jan. 4, 1869	Libby, C. H.	Oct. 7, 1907
Kittrell, John R.	May 4, 1871	Liechti, Arnold W.	Oct. 28, 1907
Keith, Geo. W.	July 3, 1872	Laney, Hiram S.	Feb. 3, 1908
Knight, Geo. A.	Jan. 6, 1873	Lillis, Henry M.	May 29, 1908
King, Cameron H.	Feb. 3, 1873	Lockhart, Jas. M.	Apr. 15, 1908
Kingston, Geo. A.	July 2, 1877	Lyman, Chester L.	Oct. 5, 1908
Keeney, Geo. D.	Apr. 23, 1878	Lunsford, E. F.	Dec. 1, 1909

McConnell, J. R.	June 2, 1862	McDougal, D. C.	June 20, 1905
Musser, John J.	June 2, 1862	Moran, Thomas	June 26, 1905
Moyes, Richard	June 3, 1862	McDevitt, T. C.	July 31, 1905
McCentaire, R. G.	Dec. 23, 1862	Moore, Milton B.	Dec. 18, 1905
Murphy, W. G.	Aug. 20, 1863	McFadden, C. J.	Feb. 26, 1906
McReardon, Jas.	Aug. 21, 1863	McClellan, Clifford	Mar. 5, 1906
Morrison, Murray	Nov. 28, 1863	Moran, E. P.	Apr. 30, 1906
Morrison, Robt. F.	Nov. 28, 1863	Malone, Wm. H.	June 9, 1906
Mitchell, H. K.	Mar. 14, 1865	McCarthy, L. H.	July 2, 1906
McKinstry, E. W.	July 10, 1865	McClellan, T. E.	July 30, 1906
McQuaid, J. A.	July 25, 1865	McDowell, Samuel.....	Aug. 15, 1906
Mayenbaum, H.	Apr. 2, 1866	Morehouse, H. V.	Sept. 1, 1906
Mesick, R. S.	Feb. 2, 1867	Mitchell, Thos. L.	Oct. 1, 1906
Meagher, Jas. D.	May 27, 1867	Morris, J. H.	Jan. 3, 1907
McKeeby, L. C.	July 24, 1868	Mee, J. Hubert	Jan. 7, 1907
Marshall, J. B.	Dec. 16, 1868	Marionaux, Thos.	Jan. 7, 1907
McElvaney, J. G.	Oct. 13, 1869	Moses, Albert L.	Mar. 18, 1907
McClinton, J. G.	May 23, 1871	Murphy, John D.	Mar. 28, 1907
McDonald, O. C.	Nov. 23, 1871	Murrish, Harry J.	May 2, 1907
Murphy, M. A.	Feb. 20, 1872	Malone, Booth M.	May 25, 1907
Maxwell, J. J.	May 18, 1872	Miller, Chas. H.	Aug. 20, 1907
May, J. J.	Mar. 24, 1873	McNulty, Francis	Sept. 16, 1907
McFarland, T. B.	Oct. 13, 1873	Mullins, John I.	Oct. 14, 1907
McAllister, Hall	July 17, 1874	Montgomery, J. A.	Feb. 29, 1908
Mesick, W. S.	Apr. 20, 1876	Moss, Jasper H.	Mar. 21, 1908
Morgan, Jas. M.	Oct. 29, 1875	McKenzie, J. A.	June 18, 1908
Mitchell, R. B.	Apr. 3, 1877	Martin, Theodore	June 30, 1908
Merzbach, F. H.	Jan. 24, 1878	Macbeth, John S.	July 6, 1908
Mann, S. A.	Apr. 6, 1878	Mayers, F. B.	Jan. 5, 1909
Maddux, L. J.	Apr. 17, 1879	McKay, Richard A.	Jan. 11, 1909
MacMillan, J. H.	Sept. 20, 1879	Miller, A. G.	Feb. 23, 1909
Mills, Frank P.	Oct. 6, 1879	Mitchell, C. B.	Mar. 16, 1909
Mahoney, J. L.	Jan. 3, 1881	McParlin, T. J.	Apr. 28, 1909
Mack, Chas. E.	Apr. 4, 1881	Morf, Paul C.	July 31, 1909
Murphy, F. X.	Feb. 4, 1884	Macnichol, W. M.	Aug. 11, 1909
Millar, G. E.	Oct. 2, 1882	March, John C.	Aug. 28, 1909
Miner, Richard S.	May 6, 1880	McPike, Henry C.	Sept. 9, 1909
McGowan, Alex. J.	Oct. 6, 1890	Moore, Henry I.	Oct. 29, 1909
Meredith, J. H.	Dec. 1, 1890	Mashburn, A. G.	Nov. 15, 1909
Mighels, P. V.	Jan. 10, 1891	McPike, Henry H.	Jan. 28, 1910
Metson, Wm. H.	Oct. 5, 1891	Melrose, John R.	June 27, 1910
Murdock, Orrice A.	May 2, 1892	McNamee, L. A.	July 15, 1910
Murphy, Frank E.	June 18, 1892	Melvin, C. E.	Sept. 7, 1910
Massey, W. A.	Mar. 13, 1893	McConoughey, O. H.	Dec. 12, 1910
McNamee, F. R.	Apr. 15, 1895		
Maestretti, A. J.	Jan. 28, 1899		
MacMillan, H. R.	June 24, 1899	North, John W.	June 2, 1862
Mack, O. H.	Oct. 14, 1899	Nourse, Geo. A.	Apr. 25, 1864
McIntosh, C. H.	Mar. 12, 1901	Napthaly, Joseph.....	July 10, 1867
Moynahan, J. D.	Oct. 7, 1901	Newmann, Paul	July 13, 1868
McNamara, T. M.	July 6, 1903	Nye, James W.	Oct. 5, 1869
Murphy, John H.	Aug. 8, 1903	Noel, Geo. N.	Apr. 7, 1894
Martinson, Geo.	July 6, 1904	Norcross, Frank H.	July 28, 1894
McCabe, Bert R.	Sept. 12, 1904	Nagel, E. C.	July 30, 1898
McElroy, G. A.	Dec. 10, 1904	Nye, Arthur M.	Feb. 13, 1905
McCarren, P. A.	Feb. 13, 1905	Needles, A. R.	Apr. 17, 1905
McMullens, S. G.	Mar. 25, 1905	Nolan, Daniel V.	Nov. 4, 1905
Marshall, John B.	Apr. 17, 1905	Nourse, John F.	Feb. 26, 1906

Nagle, Chas. G.	Nov. 13, 1906	Ralston, J. H.	June 2, 1862
Nilon, Frank T.	Aug. 11, 1910	Reardon, T. B.	June 2, 1862
O'Dougherty, A. B.	May 12, 1871	Robinson, Tod .....Jan. 20, 1864	
Owen, Frank .....May 27, 1871		Roop, J. W. ....Jan. 21, 1864	
O'Dougherty, W. I.	Aug. 11, 1875	Ryan, Wm. H. ....Oct. 3, 1865	
Osborne, T. J. ....Sept. 8, 1884		Rankin, B. P. ....May 15, 1866	
Oliver, Frank S. ....May 28, 1896		Robinson, E. I. ....Feb. 18, 1867	
Oddie, Tasker L. ....Nov. 11, 1898		Rives, H. ....Mar. 14, 1870	
Orr, John S. ....Jan. 7, 1902		Robinson, Robt. ....Mar. 14, 1870	
O'Brien, Percy H. ....June 27, 1905		Reddy, P. ....June 28, 1871	
O'Brien, Edw. C. ....Jan. 17, 1906		Rand, J. H. ....Oct. 4, 1875	
O'Brien, John P. ....Mar. 19, 1906		Robinson, Seth .....Jan. 15, 1878	
Ogden, Wm. B. ....May 2, 1906		Rankin, Geo. A. ....Jan. 11, 1879	
Owers, Frank W. ....Feb. 25, 1907		Ryan, Launcelot .....Apr. 8, 1879	
O'Brien, Martin T. ....May 2, 1907		Ryan, T. P. ....Nov. 13, 1880	
Patterson, Wm. ....June 2, 1862		Ritter, Careton M. ....Oct. 8, 1881	
Pitzer, J. S. ....Dec. 23, 1862		Redding, Jos. D. ....Oct. 22, 1882	
Pendergast, —Jan. 20, 1864		Ricketts, A. H. ....July 19, 1884	
Pratt, O. C. ....Jan. 20, 1864		Reynolds, John .....July 28, 1894	
Powell, John, Jr. ....Apr. 29, 1871		Roberts, E. E. ....Oct. 14, 1899	
Pierson, Wm. M. ....June 15, 1871		Richards, Chas. L. ....Oct. 7, 1901	
Plummer, J. A. ....July 10, 1886		Reddick, W. L. ....Nov. 5, 1901	
Poujade, Joseph .....Nov. 19, 1888		Reeves, Chas. R. ....May 7, 1902	
Patterson, Webster .....Dec. 1, 1890		Rogers, Lewis H. ....July 11, 1903	
Platt, Horace G. ....Jan. 13, 1894		Reynolds, Chas. F. ....July 11, 1903	
Pyne, Geo. D. ....Apr. 7, 1894		Robins, C. E. ....Jan. 4, 1904	
Porter, Saml. T. ....Mar. 18, 1895		Rogers, Lew .....Sept. 12, 1904	
Platt, Samuel .....May 28, 1896		Rogers, E. A. ....July 26, 1905	
Packard, Peter N. ....May 16, 1898		Ross, Margaret A. ....Mar. 19, 1906	
Pike, W. H. A. ....July 29, 1899		Richardson, M. M. ....Mar. 19, 1906	
Parker, Wm. O. ....Dec. 21, 1899		Redington, Jas. K. ....Mar. 19, 1906	
Pierce, Frank .....Jan. 28, 1901		Ratcliffe, Cummins ....Nov. 12, 1906	
Petree, Louis E. ....Jan. 6, 1902		Rogers, Elmer .....Dec. 6, 1906	
Pittman, Key .....Apr. 7, 1902		Rosa, H. W. ....Jan. 12, 1907	
Pilkington, H. ....Apr. 30, 1902		Rhett, T. M. ....Feb. 11, 1907	
Parker, Joseph S. ....Sept. 1, 1902		Rose, Wm. F. ....July 1, 1907	
Price, Robert M. ....Mar. 5, 1904		Richards, Nathan C. ....Sept. 3, 1907	
Pittman, Wm. B. ....Jan. 2, 1905		Rice, Arthur N. ....Oct. 14, 1907	
Parsons, Sydney J. ....Jan. 18, 1905		Richards, Robt. ....Nov. 14, 1907	
Percy, Hugh .....May 1, 1905		Reed, McClellan O. ....Apr. 26, 1908	
Patrick, Edw. T. ....Apr. 6, 1906		Rogers, Robt. M. ....June 30, 1908	
Putnam, G. F. ....Dec. 3, 1906		Richards, John E. ....Aug. 11, 1909	
Peters, Clarence E. ....Jan. 24, 1907		Ruffcorn, W. M. ....Feb. 14, 1910	
Price, C. M. ....Feb. 11, 1907		Stewart, Wm. M. ....June 2, 1862	
Peck, Jas. F. ....Dec. 18, 1907		Seely, Jonas .....June 2, 1862	
Painter, A. E. ....Oct. 5, 1908		Smith, Horace .....June 2, 1862	
Parks, Chas. J. ....Oct. 5, 1908		Stewart, Well .....June 3, 1862	
Pate, Daniel A. ....Dec. 26, 1908		Steele, H. M. ....Dec. 23, 1862	
Powers, O. W. ....Feb. 23, 1909		Stearns, L. O. ....Dec. 23, 1862	
Potter, Isaac B. ....Apr. 15, 1909		Sankey, Samuel .....Dec. 23, 1862	
Pittman, Frank K. ....Apr. 21, 1909		Sunderland, Thos. ....Dec. 23, 1862	
Pike, LeRoy F. ....Dec. 1, 1909		Sawyer, Geo. S. ....Aug. 20, 1863	
Powell, Thos. E. ....Nov. 15, 1910		Shuck, O. T. ....Apr. 25, 1864	
Parker, J. S. ....Oct. 12, 1910		Stephens, W. J. ....Jan. 5, 1865	
Queen, Chas. L. ....Sept. 9, 1878		Sumner, Chas. A. ....Nov. 1, 1865	
Quayle, B. J. ....Jan. 3, 1907		Seawell, Wm. M. ....Oct. 26, 1866	
		Stephens, Jas. A. ....May 29, 1867	
		Stone, M. N. ....Aug. 23, 1869	

Smith, F. M.	Oct. 11, 1869	Steele, Geo. P.	Feb. 11, 1907
Sanderson, S. W.	Oct. 11, 1869	Schnitzer, Wm.	Feb. 18, 1907
Stonehill, E. B.	May 22, 1871	Shoup, Guy	Mar. 4, 1907
Sine, E. P.	May 27, 1871	Stewart, G. A.	Mar. 28, 1907
Sears, Wm. H.	Feb. 5, 1872	Snyder, Bismarck	May 25, 1907
Scrivner, J. J.	June 8, 1872	Snyder, Wilson I.	May 25, 1907
Savage, J. A.	Mar. 5, 1873	Stevenson, A. M.	June 10, 1907
Simmons, Hugh F.	Apr. 7, 1873	Seeds, Wm. P.	July 29, 1907
Stephens, T. A.	July 6, 1874	Shwayder, S.	Sept. 3, 1907
Sabin, George M.	Mar. 7, 1874	Simmons, Jesse	Sept. 14, 1907
Shafer, J. K.	Jan. 3, 1876	Stickney, W. C.	Oct. 28, 1907
Soderberg, N.	Jan. 24, 1873	Solinsky, Frank J.	Dec. 9, 1907
Stocker, Abner H.	Sept. 3, 1879	Storms, Daniel E.	Jan. 6, 1908
Sutherland, W. J.	July 5, 1880	Skelton, Walter E.	Mar. 14, 1908
Stone, Frank M.	Jan. 24, 1881	Smith, Saml. W.	May 12, 1908
Steffan, Albert	July 9, 1881	Shapira, Saml. S.	June 15, 1908
Sanders, Benj.	May 8, 1882	Sanford, Geo. L.	Aug. 20, 1908
Stearns, A. T.	June 2, 1884	Scheld, Herman W.	Oct. 8, 1908
Siebert, H. G.	Dec. 16, 1886	Seidel, Mrs. D. B.	Nov. 6, 1908
Summerfield, S.	Jan. 12, 1889	Scott, David, Jr.	Feb. 18, 1909
Smith, Grant H.	Jan. 6, 1890	Springer, John E.	June 21, 1909
Scott, J. W.	Oct. 6, 1894	Sears, Fulton H.	Aug. 10, 1909
Sanders, Garry E.	June 5, 1897	Salter, T. J. D.	Aug. 11, 1909
Sherran, Edw. R.	Oct. 4, 1897	Scoular, Robert.	Nov. 29, 1909
Smith, Oscar J.	Dec. 2, 1897	Smith, John R.	Mar. 1, 1910
Sawyer, Geo. O.	Jan. 6, 1897		
Sweeney, Jas. G.	July 30, 1898	Tilford, Frank.	Nov. 28, 1863
Sadler, Erwin L.	Nov. 12, 1898	Taylor, R. H.	Jan., 1864
Schlagel, Frank.	June 12, 1899	Thornton, Harry I.	Apr. 3, 1866
Sullivan, J. F.	June 11, 1900	Thompson, Robt.	Oct. 11, 1867
Stewart, T. M.	May 22, 1901	Tebbs, Moses	Apr. 14, 1870
Stone, Oscar C.	Oct. 30, 1901	Thornton, C.	May 19, 1871
Stone, W. H.	Mar. 7, 1902	Thatcher, A. M.	Aug. 21, 1872
Schlesinger, Bert	Oct. 1, 1902	Tilden, M. C.	Oct. 23, 1876
Salisbury, A. N.	Nov. 15, 1902	Tuska, Wald J.	Nov. 11, 1878
Stingley, W. F.	Mar. 23, 1903	Tompkins, W. H.	Aug. 14, 1873
Stoddard, R. C.	July 25, 1903	Talbot, Geo. F.	July 7, 1881
Sullivan, F. H.	Aug. 28, 1903	Truman, D. S.	Nov. 15, 1881
Spriggs, Fred W.	Nov. 24, 1903	Torreyson, J. D.	Jan. 4, 1882
Springmeyer, Geo.	June 18, 1904	Taylor, E. W.	July 8, 1882
Stanley, Chas. C.	Nov. 12, 1904	Thomas, F. J.	Sept. 7, 1886
Street, John A.	Jan. 18, 1905	Thackston, C. M.	Jan. 7, 1888
Shaw, J. Vincent.	Mar. 20, 1905	Tait, Hugh A.	Dec. 1, 1890
Sanford, J. F.	Mar. 20, 1905	Tilden, Laura M.	July 22, 1893
Somers, Peter J.	May 11, 1905	Turner, Merrill	Apr. 27, 1896
Sanders, J. A.	June 13, 1905	Tauszky, Edmund	July 12, 1897
Siegfried, T. A. A.	July 31, 1905	Treadwell, W. B.	June 30, 1901
Scott, Fred C.	Sept. 25, 1905	Thompson, C. C.	Nov. 13, 1901
So Relle, W. E.	Oct. 3, 1905	Thompson, W. D.	Jan. 18, 1902
Stevens, Frank A.	Oct. 16, 1905	Taber, E. J. L.	Sept. 12, 1904
Shropshire, J. S.	Dec. 18, 1905	Thatcher, Geo. W.	Jan. 2, 1905
Smith, Jas. S.	Dec. 18, 1905	Thomas, V. S.	Feb. 13, 1905
Stewart, W. E. M.	Feb. 20, 1906	Thomas, W. B.	Mar. 14, 1905
Swallow, A. H.	Mar. 5, 1906	Tripp, Wm. B.	Feb. 13, 1905
Seybolt, Fred L.	May 1, 1906	Thompson, I. S.	Mar. 20, 1905
Smith, Allen A.	June 4, 1906	Tilden, Augustus	May 1, 1905
Strain, Fred C.	Jan. 3, 1907	Taughner, J. F.	May 1, 1905
Stevens, Theron	Jan. 7, 1907	Thompson, J. G.	June 26, 1905
Sims, Wm. M.	Jan. 24, 1907	Thomas, M.	Jan. 29, 1906

Turner, DeWitt C.	Mar. 19, 1906	Wheeler, R. G.	Sept. 2, 1889
Tallman, Clay	Aug. 15, 1906	West, Peter	Jan. 6, 1890
Thomas, Chas. S.	Aug. 30, 1906	Winterburn, G. H.	Apr. 11, 1885
Thayer, Rufus C.	Jan. 22, 1907	Williams, E. L.	Nov. 18, 1885
Thunen, Frank	Apr. 8, 1907	Wheeler, John T.	Dec. 1, 1890
Taggart, Rush	Apr. 27, 1908	Wilson, Ramon E.	Nov. 10, 1891
Timblin, Guy	May 29, 1908	Walling, J. M.	Mar. 28, 1892
Treadwell, Ed. F.	June 30, 1908	Wilson, Marion S.	Nov. 15, 1894
Tyrrell, Frank G.	Sept. 24, 1908	Work, Frank B.	July 1, 1895
Thornton, John T.	Jan. 14, 1910	Warren, Harry	Feb. 25, 1896
		Walsh, John E.	Apr. 27, 1896
Underwood, J. G.	June 10, 1862	Walker, Chas. A.	Sept. 16, 1897
		White, Jay H.	July 30, 1898
Virgin, D. W.	Jan. 14, 1867	Warren, Anna M.	July 29, 1899
Varian, C. S.	June 1, 1872	Williams, Otto T.	June 1, 1901
Van Fliet, W. C.	Jan. 5, 1875	Webb, U. S.	Mar. 3, 1902
Van Der Leith, E. D.	Jan. 2, 1882	Wood, Sidney B.	Mar. 7, 1902
Virden, W. H.	May 12, 1890	Willis, Nelson W.	June 17, 1902
Van Duzer, C. D.	Sept. 12, 1898	Wilson, Robt. R.	Mar. 9, 1903
Vermilyea, S. E.	May 15, 1902	Wiel, Saml. C.	Aug. 1, 1904
Van Dyck, Edw. S.	July 20, 1905	Wells, Vernon D.	Dec. 17, 1904
Van Pelt, O. J.	Dec. 3, 1906	Wynn, C. H.	Jan. 2, 1905
Van Nostran, W. D.	Jan. 24, 1907	Wright, Robert	Feb. 13, 1905
Van Derwerker, J. L.	June 10, 1907	Wheeler, A. K.	Mar. 14, 1905
		Wilson, L. G.	Apr. 17, 1905
Williams, Chas. H.	June 2, 1862	Wilson, Chas. S.	May 1, 1905
Ward, J.	June 11, 1862	Withers, Robt. G.	June 27, 1905
Witherell, Chas. A.	Dec. 26, 1863	Wilson, B. S.	July 7, 1905
Wattson, John V.	Jan. 21, 1864	Wall, Wm. S.	Aug. 12, 1905
Waldron, Dan E.	Jan. 21, 1864	Wallace, Wm. J.	Nov. 13, 1905
Wright, S. H.	Aug. 22, 1864	Wittke, August R.	Mar. 5, 1906
Wells, Thomas	May 31, 1865	Wilkinson, Huger	June 4, 1906
Whitman, B. C.	May 5, 1865	Wilson, Bird May	June 28, 1906
Wallace, W. C.	July 11, 1865	Williamson, H. P.	July 14, 1906
Williams, J. I.	Oct. 9, 1865	Woods, Saml. D.	Aug. 15, 1906
Webster, Wm.	Oct. 17, 1865	Wilson, O. C.	Sept. 1, 1906
Woodburn, Wm.	Jan. 4, 1866	Wample, Thos. W.	Oct. 1, 1906
Williams, Robt. H.	Jan. 6, 1866	Welch, Robert	Jan. 31, 1907
Waldo, H. A.	May 20, 1867	Wilson, R. H.	Feb. 18, 1907
Welty, D. W.	Jan. 5, 1869	Woodburn, Wm., Jr.	Apr. 1, 1907
Waitz, Adolphus	Oct. 13, 1869	Walker, John E.	May 28, 1907
Whitcher, J. W.	Apr. 20, 1870	Wehe, Frank R.	July 1, 1907
Wren, Thomas	Mar. 24, 1871	Wilson, C. H.	July 15, 1907
Williams, Geo. R.	May 20, 1871	Walser, Mark	July 16, 1907
Waters, Geo. L.	June 10, 1872	Ward, Clarence C.	Sept. 14, 1907
Willis, A. H.	June 1, 1875	Winters, Edgar E.	Oct. 14, 1907
Wines, J. L.	Sept. 20, 1875	Watt, J. N.	Apr. 6, 1908
Windle, J. H.	Mar. 5, 1877	Whipple, G. H.	May 29, 1908
Wimans, Jos. W.	Oct. 23, 1877	Wilson, Clement L.	June 15, 1908
Whitehill, H. R.	Jan. 24, 1878	Whittemore, C. O.	Oct. 26, 1908
Wilson, Alexander	Nov. 19, 1878	Wylie, James	Mar. 2, 1909
Westcott, W. H.	May 8, 1882		
Willett, C. H.	Oct. 22, 1883	Yenman, Harvey	Jan. 19, 1906
Wharton, Z. F.	Nov. 9, 1885	Yost, Daniel F.	Dec. 2, 1907
Winnie, Wm. E.	Oct. 3, 1887	Young, R. H.	Jan. 10, 1908

MEMBERS OF THE NEVADA BAR, THE DATE OF WHOSE ADMISSION DOES
NOT APPEAR ON THE ROLL OF THE COURT

Aldrich, Louis	Flandreau, Chas. F.	Lindsey, Chas. H.
Anderson, Wm. F.	Flick, Henry	
Atwater, Isaac	Freer, Leon D.	McRea, J. B.
		Moss, James W.
Baker, John T.	Garber, John	
Barbour, Wm. T.	Gaston, Chas. A.	Nugent, John M.
Beatty, H. O.	Gehr, Harry A.	
Berry, George H.	Gray, G. H.	Perley, Duncan W.
Buring, W. H.	Griffith, Chas.	
Brossman, C. M.		Quint, Leander
Brumfield, W. H.	Hereford, Frank	
Bryan, Charles H.	Harmon, J. H.	Rhodes, W. H.
Bowman, John	Harrison, M. D.	Rising, Richard
	Hittell, G. H.	
Cadwalader, George	Hubbard, James F.	Scaniker, S. P.
Coffroth, James W.		Steele, H. M.
Cooper, D.	Kelly, John P.	Street, H. C.
Corson, Dighton	Kendall, Chas. W.	
Croyland, John	Kenedy, James M.	Terry, David S.
	Kutz, Joseph	
Davenport, Wm. H.		Williams, J. J.
Doyle, H.	Labatt, —	Williams, Thomas H.
	Lewis, James F.	Wood, William S.
Elliott, A. B.		Worthington, Harry G.

RULES OF THE SUPREME COURT OF STATE OF NEVADA

Adopted September 1, 1879; amended January 2, 1899;
amended December 17, 1902.

RULE I

1. Applicants for license to practice as attorneys and Examination for attorneys-at-law. counselors will be examined in open court on the first day of the term.

2. The Supreme Court, upon application of the district judge of any judicial district, will appoint a committee to examine persons applying for admission to practice as attorneys and counselors at law. Such committee will consist of the district judge and at least two attorneys resident of the district.

The examination by the committee so appointed shall be conducted and certified according to the following rules:

The applicant shall be examined by the district judge and Examination by committee. at least two others of the committee, and the questions and answers must be reduced to writing.

No intimation of the questions to be asked must be given to the applicant by any member of the committee previous to the examination.

The examination shall embrace the following subjects:

- ¹ The history of this state and of the United States;
- ² The constitutional relations of the state and federal governments;
- ³ The jurisdiction of the various courts of this state and of the United States;
- ⁴ The various sources of our municipal law;
- ⁵ The general principles of the common law relating to property and personal rights and obligations;
- ⁶ The general grounds of equity jurisdiction and principles of equity jurisprudence;
- ⁷ Rules and principles of pleadings and evidence;
- ⁸ Practice under the civil and criminal codes of Nevada;
- ⁹ Remedies in hypothetical cases;
- ¹⁰ The course and duration of the applicant's studies.

Examination to embrace.

3. The examiners will not be expected to go very much at large into the details of these subjects, but only sufficiently so fairly to test the extent of the applicant's knowledge and the accuracy of his understanding of those subjects and books which he has studied.

4. When the examination is completed and reduced to writing, the examiners will return it to this court, accompanied by their certificate showing whether or not the applicant is of good moral character and has attained his majority, and is a *bona fide* resident of this state. Such certificate shall Examination by committee.

also contain the facts that the applicant was examined in the presence of the committee; that he had no knowledge or intimation of the nature of any of the questions to be propounded to him before the same were asked by the committee, and that the answers to each and all the questions were taken down as given by the applicant without reference to any books or other outside aid.

Fee to be
deposited
before
examination.

5. The fee of thirty-five dollars for license must in all cases be deposited with the clerk of the court before the application is made, to be returned to the applicant in case of rejection.

RULE II

Filing
transcript.

In all cases where an appeal has been perfected, and the statement settled (if there be one) thirty days before the commencement of a term, the transcript of the record shall be filed on or before the first day of such term.

RULE III

Appeal may
be dismissed.

Can be
restored.

How
restored.

1. If the transcript of the record be not filed within the time prescribed by Rule II, the appeal may be dismissed on motion during the first week of the term, without notice. A cause so dismissed may be restored during the same term, upon good cause shown, on notice to the opposite party; and unless so restored the dismissal shall be final, and a bar to any other appeal from the same order or judgment.

2. On such motion there shall be presented the certificate of the clerk below, under the seal of the court, certifying the amount or character of the judgment; the date of its rendition; the fact and date of the filing of the notice of appeal, together with the fact and date of service thereof on the adverse party, and the character of the evidence by which said service appears; the fact and date of the filing of the undertaking on appeal; and that the same is in due form; the fact and time of the settlement of the statement, if there be one; and also that the applicant has received a duly certified transcript, or that he has not requested the clerk to certify to a correct transcript of the record; or, if he has made such request, that he has not paid the fees therefor, if the same have been demanded.

RULE IV

Printed
transcripts.

1. All transcripts of record in civil cases, when printed, shall be printed on unruled white paper, ten inches long by seven inches wide, with a margin on the outer edge of not less than one inch. The printed page shall not be less than seven inches long and three and one-half inches wide. The folios, embracing ten lines each, shall be numbered from the commencement to the end, and the numbering of the folios shall be printed between lines. Nothing smaller than minion type leaded shall be used in printing.

2. Transcripts in criminal cases may be printed in like manner as prescribed for civil cases; or, if not printed, shall

be written on one side only of transcript paper, sixteen inches long by ten and one-half inches in width, with a margin of not less than one and one-half inches wide, fastened or bound together on the left sides of the pages by ribbon or tape, so that the same may be secured, and every part conveniently read. The transcript, if written, shall be in a fair, legible hand, and each paper or order shall be separately inserted.

Transcripts
in criminal
cases.

3. The pleadings, proceedings, and statement shall be chronologically arranged in the transcript, and each transcript shall be prefaced with an alphabetical index, specifying the folio of each separate paper, order, or proceeding, and of the testimony of each witness; and the transcript shall have at least one blank fly-sheet cover.

To be
indexed.

4. No record which fails to conform to these rules shall be received or filed by the clerk of the court.

Cannot be
filed.

RULE V

The written transcript in civil causes, together with sufficient funds to pay for the printing of the same, may be transmitted to the clerk of this court. The clerk, upon the receipt thereof, shall file the same and cause the transcript to be printed, and to a printed copy shall annex his certificate that the said printed transcript is a full and correct copy of the transcript furnished to him by the party; and said certificate shall be *prima facie* evidence that the same is correct. The said printed copy so certified shall also be filed, and constitute the record of the cause in this court, subject to be corrected by reference to the written transcript on file.

Printing
transcripts.

RULE VI

1. The expense of printing or typewriting transcripts, affidavits, briefs or other papers on appeal in civil causes and pleadings, affidavits, briefs, or other papers constituting the record in original proceedings upon which the case is heard in this court, required by these rules to be printed or typewritten, shall be allowed as costs, and taxed in bills of costs in the usual mode; *provided*, that no greater amount than twenty-five cents per folio of one hundred words shall be taxed as costs for printing, and no greater amount than twelve and one-half cents per folio for one copy only shall be taxed as costs for typewriting. All other costs to be taxed by the clerk in accordance with the fee bill.

Cost of
typewriting
or printing
transcripts.

2. Either party desiring to recover as costs his expenses for printing or typewriting in any cause in this court, shall, before said cause is submitted, file with the clerk and serve upon the opposite party a verified cost bill, setting forth or stating the actual cost of such printing or typewriting, and no greater amount than such actual cost shall be taxed as costs.

Allowed as
costs.

3. If either party desires to object to the costs claimed by the opposite party, he shall, within ten days after the service upon him of a copy of the cost bill, file with the clerk and serve his objections. Said objections shall be heard and settled and the cost taxed by the clerk. An appeal may be

To serve cost
bill, when.

Mode of
objecting to
costs.

taken from the decision of the clerk, either by written notice of five days, or orally and instant, to the justices of this court, and the decision of such justices shall be final. If there be no objections to the costs claimed by the party entitled thereto, they shall be taxed as claimed in his cost bill.

Indorsed
upon
remittitur.

4. In all cases where a remittitur or other final order is sent to a district court or other inferior tribunal, the costs of the party entitled thereto as taxed by the clerk shall be indorsed upon such remittitur or order, and shall be collected as other costs in such district court, or other inferior court or tribunal, and shall not be subject to retaxation in such district court or other tribunal.

RULE VII

To correct
error in
transcript.

For the purpose of correcting any error or defect in the transcript from the court below, either party may suggest the same, in writing, to this court, and, upon good cause shown, obtain an order that the proper clerk certify to the whole or part of the record, as may be required, or may produce the same, duly certified, without such order. If the attorney of the adverse party be absent, or the fact of the alleged error or defect be disputed, the suggestion, except when a certified copy is produced at the time, must be accompanied by an affidavit showing the existence of the error or defect alleged.

RULE VIII

Exceptions.

Diminution
of record.

Exceptions or objections to the transcript, statement, the undertaking on appeal, notice of appeal, or to its service or proof of service, or any technical exception or objection to the record affecting the right of the appellant to be heard on the points of error assigned, which might be cured on suggestion of diminution of the record, must be taken at the first term after the transcript is filed, and must be noted in the written or the printed points of the respondent, and filed at least one day before the argument, or they will not be regarded.

RULE IX

Substitution
in case of
death.

Upon the death or other disability of a party pending an appeal, his representative shall be substituted in the suit by suggestion in writing to the court on the part of such representative, or any party on the record. Upon the entry of such suggestion, an order of substitution shall be made and the cause shall proceed as in other cases.

RULE X

Calendar to
consist of.

1. The calendar of each term shall consist only of those cases in which the transcript shall have been filed on or before the first day of the term, unless by written consent of the parties; *provided*, that all cases, both civil and criminal, in which the appeal has been perfected and the statement settled, as provided in Rule II, and the transcript has not been filed before the first day of the term, may be placed on the

calendar, on motion of either party, after ten days' written notice of such motion, and upon filing the transcript. Upon motion.

Subdivision 2 is hereby abrogated.

3. Causes shall be placed on the calendar in the order in which the transcripts are filed by the clerk.

RULE XI

1. Within fifteen days after the filing of the transcript on appeal in any case, the appellant shall file and serve his points and authorities or brief; and within fifteen days after the service of appellant's points and authorities or brief, respondent shall file and serve his points and authorities or brief: and within fifteen days thereafter, appellant shall file and serve his points and authorities or brief in reply, after which the case may be argued orally. Time for applicant to serve brief.

Respondent.

2. The points and authorities shall contain such brief statement of the facts as may be necessary to explain the points made.

2. The oral argument may, in the discretion of the court, be limited to the printed or typewritten points and authorities or briefs filed, and a failure by either party to file points and authorities or briefs under the provisions of this rule and within the time herein provided, shall be deemed a waiver by such party of the right to orally argue the case, and such party shall not recover cost for printing or typewriting any brief or points and authorities in the case. Oral argument.

4. No more than two counsel on a side will be heard upon the oral argument, except by special permission of the court, but each defendant who has appeared separately in the court below may be heard through his own counsel.

5. In criminal cases it is left optional with counsel either to file written, printed, or typewritten points and authorities or briefs. Optional in criminal cases.

6. When the oral argument is concluded, the case shall be submitted for the decision of the court. When submitted.

7. The times herein provided for may be shortened or extended by stipulation of parties or order of court, or a justice thereof. Stipulation as to time.

RULE XII

In all cases where a paper or document is required by these rules to be printed, it shall be printed upon similar paper, and in the same style and form (except the numbering of the folios in the margin) as is prescribed for the printing of transcripts. Printing and paper to be uniform.

RULE XIII

Besides the original, there shall be filed ten copies of the transcript, briefs, and points and authorities, which copies shall be distributed by the clerk. Number of copies to be filed.

RULE XIV

All opinions delivered by the court, after having been finally corrected, shall be recorded by the clerk. Opinions recorded.

RULE XV

Rehearing. All motions for a rehearing shall be upon petition in writing, and filed with the clerk within fifteen days after the final judgment is rendered, or order made, by the court, and publication of its opinion and decision. Personal service or service by mail upon counsel of a copy of the opinion and decision shall be deemed the equivalent of publication. The party moving for a rehearing shall serve a copy of the petition upon opposing counsel, who within ten days thereafter may file a reply to the petition, and no other argument shall be heard thereon. No remittitur or mandate to the court below shall be issued until the expiration of the fifteen days herein provided, and decisions upon the petition, except upon special order. The times herein provided for may be shortened or extended for good cause shown, by order of court.

Remittitur to issue, when.

RULE XVI

Opinion to be transmitted. Where a judgment is reversed or modified, a certified copy of the opinion in the case shall be transmitted, with the remittitur, to the court below.

RULE XVII

No paper to be taken without order. No paper shall be taken from the court room or clerk's office, except by order of the court, or of one of the justices. No order will be made for leave to withdraw a transcript for examination, except upon written consent to be filed with the clerk.

RULE XVIII

Writ of error or certiorari. No writ of error or *certiorari* shall be issued, except upon order of the court, upon petition, showing a proper case for issuing the same.

RULE XIX

Writ of error to operate as a supersedeas. Where a writ of error is issued, upon filing the same and a sufficient bond or undertaking with the clerk of the court below, and upon giving notice thereof to the opposite party or his attorney, and to the sheriff, it shall operate as *super-sedeas*. The bond or undertaking shall be substantially the same as required in cases on appeal.

RULE XX

When returnable. The writ of error shall be returnable within thirty days, unless otherwise specially directed.

RULE XXI

To apply. The rules and practice of this court respecting appeals shall apply, so far as the same may be applicable, to proceedings upon a writ of error.

RULE XXII

Time concerning writ. The writ shall not be allowed after the lapse of one year from the date of the judgment, order, or decree, which is sought to be reviewed, except under special circumstances.

RULE XXIII

Appeals from orders granting or denying a change of venue, or any other interlocutory order made before trial, will be heard at any regular or adjourned term, upon three days' notice being given by either appellant or respondent, when the parties live within twenty miles of Carson. When the party served resides more than twenty miles from Carson, an additional day's notice will be required for each fifty miles, or fraction of fifty miles, from Carson.

Concerning
change of
venue.

Additional
notice given.

RULE XXIV

In all cases where notice of a motion is necessary, unless, for good cause shown, the time is shortened by an order of one of the justices, the notice shall be five days.

Notice of
motion.

RULE XXV

1. Hereafter all transcripts of the record in any action or proceeding may be typewritten. The typewriting shall be the first impression, clearly and legibly done, with best quality of black ink, in type not smaller than small pica, upon a good quality of typewriting paper, thirteen inches long by eight inches wide, bound in boards with flexible backs, in volumes of a size suitable for convenient handling and ready reference, and arranged and indexed as required by the rules of this court. When so typewritten such transcript, in the discretion of the party appealing, need not be printed; but, if printed, all the rules concerning the same shall still apply thereto.

Transcripts
may be
typewritten.

To be bound
in boards
with flexible
backs.

2. Briefs and points and authorities, instead of being printed, may be typewritten upon the same paper and in the same style and form as is prescribed for typewritten transcripts.

Briefs may
be type-
written.

3. When so typewritten, but one copy of such transcript need be filed in the case; but a copy thereof shall be served upon the opposite party. Two copies of the briefs and points and authorities, viz: the first impression and a copy thereof, shall be filed with the clerk, and a copy shall be served upon each opposite party who appeared separately in the court below.

Copy to be
served.

Two copies
to be filed.

RULE XXVI

[Abolished September 19, 1910.]

RULE XXVII

No transcript or original record shall be filed or cause registered, docketed, or entered until an advance fee of twenty-five dollars is paid into the clerk's office, to pay accruing costs of suit. The clerk of the court is prohibited from filing or registering any record without first having received as a deposit the aforesaid fee.

Payment of
advance fee
required.

Clerk pro-
hibited from
filing.

DISTRICT JUDGES OF THE STATE OF NEVADA, 1909-1910

LANGAN, FRANK P.	First Judicial District
PIKE, W. H. A., and ORR, JOHN S.	Second Judicial District
BREEN, PETER	Third Judicial District
BROWN, G. S.	Fourth Judicial District
AVERILL, M. R.	Fifth Judicial District
SOMERS, PETER J.	Sixth Judicial District
STEVENS, THERON.	Seventh Judicial District
FRENCH, L. N.	Eighth Judicial District
COLEMAN, B. W.	Ninth Judicial District

The State of Nevada comprises nine Judicial Districts, apportioned as follows:

THE FIRST JUDICIAL DISTRICT

Comprises the Counties of Douglas, Lyon, Ormsby and Storey.

THE SECOND JUDICIAL DISTRICT

Comprises the County of Washoe.

THE THIRD JUDICIAL DISTRICT

Comprises the Counties of Eureka and Lander.

THE FOURTH JUDICIAL DISTRICT

Comprises the Counties of Elko, Lincoln and Clark.

THE FIFTH JUDICIAL DISTRICT

Comprises the County of Nye.

THE SIXTH JUDICIAL DISTRICT

Comprises the County of Humboldt.

THE SEVENTH JUDICIAL DISTRICT

Comprises the County of Esmeralda.

THE EIGHTH JUDICIAL DISTRICT

Comprises the County of Churchill.

THE NINTH JUDICIAL DISTRICT

Comprises the County of White Pine.

RULES OF THE DISTRICT COURT OF THE STATE OF NEVADA

RULE I

The hour of 10 o'clock a. m. is fixed for the opening of court, unless otherwise ordered.

RULE II

The clerk of each county of the state shall make three calendars for the district court of his county, upon one of which he shall place all civil causes at issue upon questions of fact as soon as the issue is made; upon another of which he shall place all civil causes at issue upon a question of law, and all motions of every nature, except *ex parte* motions, as soon as the issue is made, or as soon as notice of motion is filed; and upon the third of which he shall place all criminal business of every kind. The names of the attorneys of the respective parties shall be appropriately placed on such calendars. The clerk shall, on every Saturday, forward to the presiding judge of the court, and also to the judge who is to sit in his county, a full statement of the condition of the business of the court as shown by the calendars. Calendars to contain
Attorneys.

RULE III

The judge who is to hold court in any county shall give the clerk of such county notice of the time when court will sit. The clerk shall, immediately upon receiving such notice, give all the attorneys having business in said court, as shown by the calendar, and also all attorneys practicing in his county, notice in writing of the time when court will be held. He shall also give notice of the time of holding court, in some newspaper printed and published at the county-seat of his county, provided it can be done without expense. Notice as to
time.

RULE IV

Upon the meeting of the court, as provided in Rule III, the law calendar will first be called and disposed of. The trial calendar will then be called, and causes at issue upon questions of fact disposed of. When the calendar is called the causes will be set for a time certain. Parties are expected to be ready to try their causes, whether at issue upon questions of law or fact, when the calendar is called, and in the order in which they are set. Parties may, prior to the meeting of the court, fix the day of trial by stipulation in writing, subject to the approval of the court or judge. The daily business of the court will be disposed of in the following order: When calendar called.

- First*—The minutes of the previous day's business shall be read, approved, and signed by the judge.
- Second*—*Ex parte* motions.
- Third*—Probate business, when there is no contest.
- Fourth*—Issues arising subsequent to the calling of the calendar shall be set.
- Fifth*—Trial of causes, as previously set.
- Sixth*—Questions of law.

RULE V

- Law day.** On each Saturday of any session of court held by any district judge, law questions shall take precedence, and be heard without previous setting or notice.

RULE VI

- Relating to motions.** When any motion or proceeding has been noticed, or set for a time certain, and for any cause is not heard at the time appointed, the hearing of the same shall be continued without further order, and the motion or proceeding shall be placed upon the calendar and disposed of as other issues thereon.

RULE VII

- Issues of law.** Any issue of law, and any motion of any nature or kind, may be heard orally by stipulation of the parties, at any time or place agreed on in the state, with the consent of the judge first having jurisdiction of the cause, or such questions of law, or motions, as the case may be, may be submitted on briefs to such judge, with his consent, and the decision may be filed thereafter at any time, which decision shall fix the time when the decision of the court is to be complied with; and in all such cases the party who is required to act by such decision shall receive due written notice thereof from the opposite party. Time for complying with such decision shall commence to run from the time when service is made in the manner required by the statutes for service of pleadings in a case; *provided*, that when the parties are present by their respective attorneys when the decision is rendered, no notice shall be required.
- Decision.**

RULE VIII

- Demurrer.** When a demurrer is interposed in any case, if it be made to appear to the satisfaction of the court that such demurrer has not been interposed in good faith, but merely for delay, the defendant shall only answer upon such terms as the court may prescribe, and, upon the filing of the answer, the case shall be set down for trial for as early a day as the business of the court will permit. In cases other than those above mentioned, ten days shall be allowed to amend or plead, as the case may be, unless the court by its order fix a different time.
- Set down for trial.**

RULE IX

- All documents and pleadings, intended for the files of this court, shall be on paper known as "legal cap," of good qual-

ity, and without interlineations, unless noted thereon by the clerk at the time of filing. No original pleading or paper shall be amended by making erasures or interlineations thereon, or by attaching slips thereto, except by leave of court. Copies of all papers issued from this court, or to be used therein, which are required by law or rule of court to be served, shall be upon legal cap paper in a legible hand, and in default of so doing, the party failing shall be compelled to renew the paper, or be precluded from using the original, as the court may deem proper.

Relating to
documents
and
pleadings.

RULE X

Motions in all cases, except *ex parte* motions, motions for continuance, and motions to amend pleadings pending a trial, shall be noticed at least five days before the day specified for a hearing, and a copy of all papers to be used by the moving party, except pleadings or other records of the court, shall be served with the notice of motion. The notice of motion shall be in writing, and shall specify the papers to be used and the names of witnesses to be examined by the moving party, and the grounds upon which the motion is made; *provided*, that the court may, upon good cause shown, shorten or enlarge the time for hearing. For a failure to comply with this rule the motion shall be denied.

Relating to
motions.

RULE XI

Upon reading and filing the notice of motion, with due proof of service of the same, and of the papers mentioned therein, if no one appears to oppose the motion, the moving party shall be entitled to have the motion decided. Upon the hearing, the affidavits to be used by either party shall be endorsed and filed before the affidavits shall be used. The manner of making motions shall be as follows:

Hearing of
motions.

First—The moving party shall read the moving papers, or state the contents thereof, or introduce his oral evidence.

Second—The party opposing shall then read or state the contents of his opposing papers, or introduce his oral evidence.

Third—The moving party may then read his rebutting papers, or introduce oral evidence, if admissible under the rules of practice in law or equity. The counsel for the moving party shall make his argument, to be followed by the counsel of the opposing party, and the counsel for the moving party may reply.

RULE XII

All motions for the continuance of causes shall be made on affidavit; and, when made on the ground of absence of witnesses, the affidavit shall state:

Hearing of
motions of
continuance.

First—The names of the absent witnesses, and their present residence or abiding place, if known.

Second—What diligence has been used to procure their attendance, or depositions, and the causes of a failure to procure the same.

Third—What the affiant has been informed and believes will be the testimony of each of such absent witnesses, and whether or not the same facts can be proven by other witnesses than parties to the suit, whose attendance or depositions might have been obtained.

Testimony of
absentees.

Fourth—At what time the applicant first learned that the attendance or depositions of such absent witnesses could not be obtained.

Counter
affidavits.

Fifth—That the application is made in good faith, and not for delay merely. And no continuance will be granted unless the affidavit upon which it is applied for conforms to this rule, except where the continuance is applied for in a mining case, upon the special ground provided by statute. A copy of the affidavits upon which a motion for a continuance is made, shall be served upon the opposing party as soon as practicable after the cause for the continuance shall be known to the moving party. Counter-affidavits may be used in opposition to the motion. No amendments or additions to affidavits for continuance will be allowed after they have been read, and no argument will be heard on motions for a continuance, except such as relate to the sufficiency of the affidavits read on the hearing.

RULE XIII

Attorney as
witness.

If the attorney or counsel of either party offers himself as a witness on behalf of his client, and gives evidence on the merits of the cause, he shall not argue the cause, or sum it up to the jury, without the permission of the court.

RULE XIV

Relating to
sureties.

No attorney will be received as surety on any bond or recognition to be filed or entered into in any action or proceeding in this court.

RULE XV

Relating to
depositions.

Interroga-
tories, how
settled.

A party making application for a commission to take the deposition of a witness out of the state, shall serve, with the notice of such application, a copy of the direct interrogatories; and, at least one day before the hearing of the application, the adverse party shall serve upon the moving party a copy of the cross-interrogatories. The direct and cross-interrogatories shall be settled at the time of hearing the application, unless the court or judge otherwise direct; *provided*, that parties may agree to the interrogatories without submission to the court or judge, or may stipulate that the depositions may be taken without written interrogatories.

RULE XVI

Depositions.

When a deposition is received by the clerk, he shall endorse upon the envelope the time of receiving it, and immediately file it with the papers of the case in which it was taken; and at any time afterward, upon the application of any attorney in the case, he shall open the same, and endorse upon the

envelope the time of opening, and the name of the attorney upon whose application it was opened, and shall then file the deposition.

RULE XVII

In cases where the right to amend any pleading is not of course, the party desiring to amend shall serve, with the notice of application to amend, an engrossed copy of the pleading, with the amendment incorporated therein or a copy of the proposed amendment, referring to the page and line of the pleading where it is desired that the amendment be inserted, and, if the pleading were verified, shall verify such amended pleading, or such proposed amendment, before the application shall be heard. Amended pleadings.

RULE XVIII

The party moving to strike out any part of a pleading shall, in the notice of motion, distinctly specify the part asked to be stricken out. To strike out.

RULE XIX

No paper or record belonging to the files of the court shall be taken from the office and custody of the clerk, except upon the special order of the judge in writing, specifying the record or paper, and limiting the time the same may be retained; but in no case shall original documentary evidence be taken from the office of the clerk. Withdrawal of papers.

RULE XX

If the undertaking required before issuing a writ of attachment is shown to the satisfaction of the court or judge, upon proper notice, to be insufficient to secure the party whose property is attached, against damages, the court or judge may require an additional undertaking to be filed, and if not filed, the attachment shall be dissolved. No attachment shall be dissolved by reason of any defect in the attachment papers that can be amended without affecting the substantial rights of the parties. Additional undertaking.

RULE XXI

Upon a reference to try all the issues, both of fact and law, and to report a judgment thereon, the referee shall set forth in his report the facts found and conclusions of law separately, and shall, upon the day when his report is filed, serve upon the respective parties, or their attorneys, notice that such report is filed; and the trial of the cause for the purpose of notice and motion for new trial shall not be deemed concluded until such notice is served. Trials.

RULE XXII

When an appeal is perfected and a proper undertaking to stay proceedings is filed, it shall stay all further proceedings in the court below, upon the judgment or order appealed from, or upon the matter embraced therein; and if an execution or other order shall have been issued to the sheriff, cor- Appeals.

oner, or elisor, he shall return the same, with the cause therefor, and his proceedings thereunder, endorsed thereon upon receiving from the clerk a certificate, under the seal of the court, of the perfecting of the appeal. The certificate shall state the title of the action, the filing and service of the notice of appeal and the date of such filing and service, together with the filing and approval of the undertaking staying all proceedings, and the date of such filing and approval; and such certificate shall operate as a *supersedeas* of the execution, or a vacation of the order.

Certificate of
appeal to
state.

Supersedeas.

RULE XXIII

If, in an action to foreclose a mortgage, the defendant fails to answer within the time allowed for that purpose, or the right of plaintiff as stated in the complaint is admitted by the answer, the court may make an order referring it to some suitable person as referee, to compute the amount due to the plaintiff, and to such of the defendants as are prior incumbrancers of the mortgaged premises, and to examine and report whether the mortgaged premises can be sold in parcels, if the whole amount secured by the mortgage has not become due. If any of the defendants have been served by publication, the order of reference shall also direct the referee to take proof of the facts and circumstances stated in the complaint, and to examine the plaintiff, or his agent, on oath, as to any payments which have been made, and to compute, the amount due on the mortgage, preparatory to the application for decree of foreclosure.

Foreclosing
mortgage.

Service by
publication.

RULE XXIV

When an order shall be made enlarging the time to file a statement or affidavits on motion for new trial, the adverse party shall have the same number of days to propose amendments or file counter-affidavits as was allowed by such order to file such statement or affidavits.

Further time.

RULE XXV

When a motion for a new trial is made in a cause tried before a referee, the statement shall be settled by the referee.

Settled by
referee.

RULE XXVI

No stay of execution upon motion for a new trial shall be granted or allowed, nor execution or other proceeding be stayed in any case, except upon the giving of a good and sufficient undertaking, in the manner and form as other undertakings are given, to be approved by the judge, with at least two sureties, for the payment of the judgment or debt, or performance of the act directed by the judgment or order, in such amount as may be fixed by the judge. An order to stay execution, or other proceedings in an action, shall be of no effect until a copy of notice thereof is served upon the opposite party, or his attorney, and any other party or officer whose proceedings are to be stayed thereby, unless said

Under-
takings.

attorney or officer be present at the time of making such order. And if an execution or other order shall have been issued to the sheriff, coroner, elisor, or other person, he shall return the same with the cause therefor and his proceedings thereunder indorsed thereon, upon receiving from the clerk a certificate, under the seal of the court, of the granting of the stay of execution or other proceedings. The certificate shall state the title of the action, the order staying the execution or other proceedings, and the date of such order, together with the filing and approval of the undertaking above required, and the date of such filing and approval; and such certificate shall operate as a *supersedeas* of the execution or a vacation of the order.

Relating to
stay of
execution.

Certificate to
state.

RULE XXVII

No agreement or stipulation between the parties in a cause, or their attorneys, in respect to the proceedings therein, will be regarded, unless the same shall be entered in the minutes in the form of an order, by consent, or unless the same shall be in writing, subscribed by the party against whom the same shall be alleged, or by his attorney or counsel.

Stipulations.

RULE XXVIII

No juror shall be excused except in open court; and when a juror is excused, the clerk shall immediately withdraw his name from the box for the period for which he has been excused.

Juror
excused.

RULE XXIX

No person shall be appointed guardian *ad litem*, either upon the application of the infant or otherwise, unless he be the general guardian of the infant, or an attorney or other officer of this court, or is fully competent to understand and protect the rights of the infant; has no interest adverse to that of the infant, and is not connected in business with the attorney or counsel of the adverse party, nor unless he be of sufficient pecuniary ability to answer to the infant for any damage which may be sustained for his negligence or misconduct in defense of the suit.

Relating to
guardians.

RULE XXX

Every attorney, or officer of this court, shall act as guardian of an infant defendant, whenever appointed for that purpose by an order of the court. He shall examine into the circumstances of the case, so far as to enable him to make the proper defense, and shall be entitled to such compensation as the court may deem reasonable.

Attorneys as
guardians
ad litem.

RULE XXXI

No guardian *ad litem* shall receive any money or property, or proceeds of sale of real estate, until he has given security by bond, in double the amount of such property or money, with two sureties, who shall justify as in other cases,

Guardians
ad litem.

approved by the judge and filed by the clerk, conditioned for the faithful discharge of his trust.

RULE XXXII

The counsel obtaining any order, judgment, or decree, shall furnish the form of the same to the clerk.

RULE XXXIII

The sheriff shall file with the clerk the affidavit and order on which any arrest is made, within five days after such arrest is made.

RULE XXXIV

The party against whom judgment is entered shall have two days after service of a copy of the cost bill in which to move to retax costs.

RULE XXXV

In actions to enforce mechanics' liens, other lienholders coming in under the notice published by the plaintiff shall do so by filing with the clerk and serving on the plaintiff, and also on the defendant, if he be within the state, or be represented by counsel, a written statement of the facts constituting their liens, together with the dates and amounts thereof, and the plaintiff and other parties adversely interested shall be allowed five days to answer such statements.

RULE XXXVI

No motion once heard and disposed of shall be renewed in the same cause, nor shall the same matters therein embraced be reheard, unless by leave of the court granted upon motion therefor, after notice of such motion to the adverse parties.

RULE XXXVII

When an appeal from the justices' court to this court has been perfected, and the papers are not filed in this court within fifteen days from the day of filing the undertaking on appeal, this court, on the production of a certificate from the justice to the effect that an appeal has been taken and perfected, but the papers have not been ordered up, or the proper costs not paid, or upon showing that any other necessary steps have not been taken, shall dismiss the appeal at the cost of the appellant.

RULE XXXVIII

The plaintiff shall cause the papers in a case certified to this court under the provisions of the 539th section of the practice act, to be filed in the office of the clerk of this court within fifteen days from the day upon which the order of the justice is made directing the transfer of the case. If the papers are not so filed the case shall be dismissed, upon filing a certificate from the justice to the effect that he has certified the papers as required by said section, but that the same have not been ordered up, or the proper costs paid; or if it shall

appear that such papers are not filed in this court by reason of the neglect of the plaintiff to pay the fees of the clerk for filing the same.

RULE XXXIX

During the time the court remains in session it shall be the duty of the sheriff in attendance to prevent all persons from coming within the bar, except officers of the court, attorneys and parties to, or jurors or witnesses in, the cause or matter being tried or heard. The sheriff shall also keep the passage way to the bar clear for ingress or egress:

Duties of Sheriff.

RULE XL

Before the argument begins, counsel shall prepare their instructions, submit them to the inspection of the opposite party, and then deliver them to the court. The court will hear objections to instructions, and will, when practicable, settle the instructions in advance of the argument, and permit counsel to use them when addressing the jury.

Instructions to be settled when.

RULE XLI

When any district judge shall have entered upon the trial or hearing of any cause or proceeding, demurrer or motion, or made any ruling, order or decision therein, no other judge shall do any act or thing in or about said cause, proceeding, demurrer or motion, unless upon the written request of the judge who shall have first entered upon the trial or hearing of said cause, proceeding, demurrer or motion.

Relating to trials.

RULE XLII

When an application or petition for any writ, rule or order shall have been made to a district judge and is pending, or has been denied by such judge, the same application or motion shall not again be made to the same or another district judge, unless upon the consent in writing of the judge to whom the application or motion was first made.

Relating to writs.

RULE XLIII

No judge, except the judge having charge of the cause or proceeding, shall grant further time to plead, move, or do any act or thing required to be done in any cause or proceeding, unless it be shown by affidavit that such judge is absent from the state, or from some other cause is unable to act.

Duties of Judge.

RULE XLIV

When a cause shall have been certified by the state land register to the district court for trial, it shall be the duty of the first applicant, within thirty days after receiving notice of such certification, to file and serve upon the adverse party a complaint setting forth the facts upon which he claims to be entitled to the land. The adverse party shall, within ten days after service of the complaint, file and serve his answer,

Causes certified by State Land Register.

in which answer he shall set forth the facts upon which he relies.

RULE XLV

Vacating
judgments,
orders, etc.

Time to
amend.

No judgment, order, or other judicial act or proceeding shall be vacated, amended, modified or corrected by the court or judge rendering, making, or ordering the same, unless the party desiring such vacation, amendment, modification or correction shall give notice to the adverse party of a motion therefor, within six months after such judgment was rendered, order made, or action or proceeding taken.

To the Honorable Judges of the District Court of the State of Nevada:

Your Committee appointed to prepare Rules of Court submit for your approval and adoption the foregoing rules, forty-five in number.

TRENMOR COFFIN,
ROBT. M. CLARKE,
R. H. LINDSAY,
W. E. F. DEAL,
H. F. BARTINE.

Committee.

ATTEST: JAMES D. TORREYSON, Secretary.

It is hereby ordered that the foregoing rules, forty-five in number, be and they are hereby adopted as the Rules of Practice of the District Court of the State of Nevada, and that they be in force in each county thirty days after the date of their filing in the clerk's office of such counties.

RICHARD RISING,
Presiding District Judge.
R. R. BIGELOW,
A. L. FITZGERALD,
District Judges.

BIENNIAL REPORT

NEVADA STATE LIBRARIAN

FOR THE TWO YEARS ENDING DECEMBER 31, 1910

REPORT OF STATE LIBRARIAN, 1909-1910

The State Library is one of the most important departments of the State, requiring, as it does, constant care and attention, not only in the accounting of its volumes, but also in the attention essentially necessary in obtaining books and literature of standard, warranted and recognized merit.

There is unceasingly required on the part of the Clerk of the Library the greatest attention and devotion to duty. Not only do the Justices of the Supreme Court have access to the Library, but in many instances I have given to attorneys of repute keys admitting them to the Library at all times within the hours specified by law. I have endeavored to keep the Library in a condition that would afford to the residents of the State of Nevada, as well as residents of other States, the best obtainable literature and works of law. Many permits have been granted by me to citizens to procure from the Library any book, or literature they might desire. This privilege to them has afforded me pleasure, as I have invariably found that such favor has met with their appreciation and thanks.

I have exercised the most energetic economy, consistent with the duties of the office, in acquiring only such material as was actually necessary, and purchasing such books and literature of various parties that were in my opinion of a standard grade. I venture to say that the Library, both as to literature, law books, etc., as well as management, will meet with the approbation of all who have occasion to visit the same. I wish at this time to refer with especial pride and gratitude to the able, devoted and conscientious services of the Clerk of the Library, Miss Katie O'Connor, who, from the very inception of my incumbency, has devoted her time, attention and care to the office. Her ability and attention are in a marked degree responsible for the most excellent condition of the Library today.

CATALOGUING

The Library is now catalogued under the Dewey System, and to-day we have one of the most complete and up-to-date libraries on the Coast, both in the law and miscellaneous departments. Both departments have been card-catalogued with cross-reference, making available the principal contents and a record under subject and author arrangement. I have given this work my earnest attention, and with the able assistance of my associates in both departments of the Library, have catalogued over 50,000 volumes in the law department and 8,000 volumes in the miscellaneous department.

LIBRARY EXCHANGE LIST

The Library exchange list contains the name of every State and Territory of the Union, as well as foreign nations. Upon the list will be found the names of educational institutions, colleges of science, noted newspaper establishments, etc.

NEVADA NEWSPAPERS

Following is a list of Nevada newspapers to be found on file in the Library, some being daily, some semiweekly, and others weekly:

Daily Territorial Enterprise, Virginia City	Storey County
The Evening Chronicle, Virginia City	Storey County
Nevada State Journal, Reno	Washoe County
Reno Evening Gazette, Reno	Washoe County
Carson City News, Carson City	Ormsby County
Carson City Appeal, Carson City	Ormsby County
Sparks Tribune, Sparks	Washoe County
Goldfield Daily News, Goldfield	Esmeralda County
Goldfield Daily Tribune, Goldfield	Esmeralda County
Goldfield News, Goldfield	Esmeralda County
Tonopah Miner, Tonopah	Nye County
Churchill County Standard, Fallon	Churchill County
Churchill County Eagle, Fallon	Churchill County
Battle Mountain Herald, Battle Mountain	Lander County
The Silver State, Winnemucca	Humboldt County
Record-Courier, Gardnerville	Douglas County
Searchlight Bulletin, Searchlight	Clark County
Weekly Independent, Elko	Elko County
Ely Weekly Mining Expositor, Ely	White Pine County
Elko Free Press, Elko	Elko County
The Yerington Times, Yerington	Lyon County
Ely Record, Ely	White Pine County
Reese River Reveille, Austin	Lander County
White Pine News, East Ely	White Pine County
Lovelock Tribune, Lovelock	Humboldt County
Las Vegas Age, Las Vegas	Clark County
Nevada State Herald, Wells	Elko County
The Eureka Sentinel, Eureka	Eureka County
The Carson Weekly, Carson City	Ormsby County
The Wonder Mining News, Wonder	Churchill County
The Prospector, Caliente	Lincoln County

CALIFORNIA NEWSPAPERS

Bulletin	San Francisco
Chronicle	San Francisco
Examiner	San Francisco
Call	San Francisco
Bee	Sacramento

BOOKS PURCHASED AND EXPENDITURES

Herewith I submit an account showing the number of books, etc., in the Library January 1, 1909, the amount on hand at that time properly belonging to the Library Fund, the number of books purchased by me, exchanges, donations, and amount of money expended relative to this department:

Law books bought in 1909	600
Law books bought in 1910	856
Total law books for 1909-1910	1,456
Miscellaneous books bought in 1909	200
Miscellaneous books bought in 1910	650
Total miscellaneous books bought in 1909-1910	850
Exchanges in 1909	210
Exchanges in 1910	314
Total exchanges for 1909-1910	524

Aggregate total of all books received in 1909-1910 by purchase and exchanges, exclusive of pamphlets	2,830
Pamphlet exchanges in 1909	1,300
Pamphlet exchanges in 1910	1,545
Total pamphlets for 1909-1910	2,845
Books donated in 1909	10
Books donated in 1910	15
Total books donated in 1909-1910	25

Herewith find the amount of money expended for the purchase of books in 1909-1910:

Amount of money paid for books and binding in 1909	\$8,086.71
Amount of money paid for books and binding in 1910	5,217.48
Total expended for books and binding in 1909-1910	\$13,304.19

LAW RELATING TO STATE LIBRARY

All fees remaining in the Library Fund December 31, 1910, and annually thereafter, in excess of the sum of five thousand dollars, are transferred, one-half to the General Fund and the other one-half to the General School Fund account. (See Chapter CLXXVI, Statutes of 1907.)

The following sections, from the Compiled Laws of 1900, are here given as relating generally to the State Library:

SEC. 1518. The State Librarian shall keep a register of all books, magazines, papers, pamphlets, maps, charts and other property added to the Library, and of the cost thereof, and shall stamp the same with the Library seal. He shall keep a register of all books taken from the Library, when taken out, by whom, and when returned. He shall not permit any person or persons, except such as are authorized by law, to take from the Library any book, magazine, paper, or other property belonging thereto.

SEC. 1522. Upon assuming the duties of his office the Secretary of State, as ex officio State Librarian, shall execute a receipt and deliver the same to the Justices of the Supreme Court for all books and other property in the State Library.

SEC. 1523. All books, maps, and charts, now belonging to, or which may hereafter come into possession of this State, by purchase or otherwise; all books, maps, charts, pamphlets, and other documents, which by any state officer may be received in their official capacity from the General Government, or in exchange from other States and Territories, or received from foreign nations, or donated to the State by any person or corporation, shall be placed in the State Library, and shall be carefully preserved by the Librarian.

SEC. 1525. Books may be taken from the State Library by the members of the Legislature during its session, and at any time by the Governor and other officers of the executive department of this State who are required to keep their offices at the seat of government, the Justices of the Supreme Court and Attorney-General; *provided*, that no person shall be per-

mitted to have more than two volumes of miscellaneous works from said Library at the same time.

SEC. 1526. The Librarian shall cause to be kept a register of all the books issued and returned at the time they shall be so issued and returned, and none of the books, except the laws, journals and reports of this State, which may be taken from the Library by members of the Legislature, during the session, and law books taken by the Judges of the Supreme Court, shall be retained more than two weeks; and all books taken by the members of the Legislature shall be returned at the close of the session.

SEC. 1527. If any person materially injure or fail to return any books taken from the Library within the time prescribed in the foregoing section, he shall forfeit and pay to the Librarian, for the benefit of the Library, three times the value thereof, or of the set to which it belongs.

RULES OF STATE LIBRARY

It has not heretofore been considered necessary to promulgate any rules for the State Library in addition to those included in the statutes. Following are the general regulations:

The office hours are from 10 to 12 o'clock in the morning, and from 1 to 4 in the afternoon, on judicial days.

Those using books, except members of the Supreme Court, are requested *not* to replace them on the shelves.

Books are not allowed to be taken beyond the limits of the capital city.

Books of reference, including law and miscellaneous, art works and unbound magazines are not to be taken from the Library.

The use of the Library is extended to attorneys practicing before the Supreme and District Courts, when in the capital city.

APPRECIATION OF STATE LIBRARY

There is no question but what every citizen of the State of Nevada has reason to feel proud and appreciative of the excellence and condition of his State Library, which not only challenges the admiration of citizens of this State, but also eminent lawyers, judges and men of learning of other States.

CONCLUSION

I sincerely trust that the affairs of my office have been conducted in a manner satisfactory to the people of this State and that the reports herewith submitted will amply elucidate the condition of the various departments which the people of Nevada have elected me to govern, and for the honor of which I am sincerely thankful and grateful.

W. G. DOUGLASS,

Secretary of State and ex officio State Librarian.

STATE OF NEVADA
ANNUAL REPORT
OF THE
STATE TREASURER
1909

D. M. RYAN, State Treasurer



CARSON CITY, NEVADA
STATE PRINTING OFFICE : : J. G. MCCARTHY, SUPERINTENDENT
1910



STATE TREASURER'S REPORT FOR 1909

OFFICE OF THE STATE TREASURER,
CARSON CITY, NEVADA, December 31, 1910.

To HON. D. S. DICKERSON, *Lieutenant and Acting Governor of Nevada.*

DEAR SIR: In compliance with law I herewith transmit my annual report showing the financial transactions of the State during the year 1909.

Yours, very respectfully,

D. M. RYAN,
State Treasurer.

REPORT OF STATE TREASURER

EXHIBIT A
Apportionment of cash in Treasury, January 1, 1909

Date	Apportioned to	Totals	Total
1909	Balance in Treasury, January 1, 1909		\$802,441.26
Jan. 1	<i>Apportioned as follows:</i>		
	General Fund	\$480,565.29	
	State School Fund	35,255.23	
	General School Fund	143,718.54	
	State Interest and Sinking Fund	19,624.39	
	Territorial Interest and Sinking Fund	34,511.76	
	University Interest and Sinking Fund	3,825.87	
	Contingent University Interest and Sinking Fund, No. 1, 1905	1,208.19	
	Contingent University Interest and Sinking Fund, No. 2, 1905	3,859.44	
	State University Fund	970.37	
	Interest Account, 90,000-Acre Grant	175.47	
	Orphans' Home Fund	1,386.63	
	State Prison Fund	1,153.95	
	Indigent Insane Fund	4,253.43	
	State Library Fund	26,804.96	
	Judicial Salary Fund	1,125.00	
	Contingent University Fund	19,590.12	
	Contingent University Fund, Laboratory bonds	2,218.83	
	Contingent University Fund, Hospital bonds	1,736.26	
	University Fund, 90,000-Acre Grant	10,397.73	
	Orphans' Home Interest and Sinking Fund	4,678.07	
	District Judges' Salary Fund	3,036.96	
	Metallurgical Equipment Fund	366.73	
	Metallurgical Building Fund	18.14	
	Dining Hall Fund, State University	23.00	
	Sheep Inspection Fund	398.90	
	Deputy Superintendents' Salary Fund	1,537.90	
			\$802,441.26

REPORT OF STATE TREASURER

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EXHIBIT B Showing receipts for the year 1909

Date	Sources of revenue	Appportioned to	Amount	Total
1909 Dec. 31.	Insurance licenses	General Fund	\$10,356.31	
	Attorneys' licenses	General Fund	1,000.00	
	Liquor licenses	General Fund	60,753.89	
	Sale of statutes	General Fund	708.50	
	Clerk of Supreme Court, fees	General Fund	1,067.70	
	Miscellaneous receipts	General Fund	770.00	
	Bank licenses	General Fund	4,567.75	
	Optical licenses	General Fund	10.00	
	Water applications	General Fund	3,637.15	\$82,919.30
	Sale of State school land	State School Fund	\$185,281.07	
	Interest on United States 4 per cent bonds	State School Fund	2,150.00	
	Interest on Massachusetts 3 and 3½ per cent bonds	State School Fund	350.00	
	Interest on Idaho 4 per cent bonds	State School Fund	341.16	
	Five per cent commission on sale of public lands	State School Fund	2,614.17	
	Redemption of Nevada 4 per cent bonds	State School Fund	34,000.00	
	Miscellaneous receipts	State School Fund	325.23	225,071.63
	Interest on deferred land payments on school land	General School Fund	\$76,440.12	
	Interest on United States 4 per cent bonds	General School Fund	6,429.15	
	Interest on Nevada 4 and 5 per cent bonds	General School Fund	23,770.00	
	Interest on Massachusetts 3 and 3½ per cent bonds	General School Fund	31,105.25	
	Interest on Idaho 4 per cent bonds	General School Fund	1,115.19	138,859.71
	Interest on Nevada 4 and 5 per cent bonds	Contingent University Fund	\$560.00	
	Interest on Massachusetts 3 and 3½ per cent bonds	Contingent University Fund	1,044.00	
	Interest on University land	Contingent University Fund	488.46	2,092.46
	Sale of University land	State University Fund	\$800.48	513.45
	Sale of land, 90,000-Acre Grant	University Fund, 90,000-Acre Grant	14,000.00	14,900.48
	Redemption of Nevada 4 per cent bonds	University Fund, 90,000-Acre Grant		
	Interest on deferred land payments, 90,000-Acre Grant	Interest Account, 90,000-Acre Grant	\$808.95	
	Interest on Nevada 4 per cent bonds	Interest Account, 90,000-Acre Grant	760.00	
	Interest on Massachusetts 3 and 3½ per cent bonds	Interest Account, 90,000-Acre Grant	2,279.05	3,848.00
	Carried forward			\$468,105.03

REPORT OF STATE TREASURER

Receipts—Continued

Date	Sources of revenue	Apportioned to	Amount	Total
1909	Brought forward.....	State Library Fund.....	\$430.00	\$468,106.08
Dec. 31.	Attorneys' licenses.....	State Library Fund.....	44,038.56	
	Secretary of State, fees.....	State Library Fund.....	953.75	
	Sale of Nevada Supreme Court Reports			
	Docket tax, Supreme Court.....	Judicial Salary Fund.....		45,422.30
	Insane Asylum, receipts.....	Indigent Insane Fund.....		210.00
	Orphans' Home, receipts.....	Orphans' Home Fund.....		855.00
	State Prison, receipts.....	State Prison Fund.....		2,955.20
	Sheep taxes.....	Sheep Inspection Fund.....		538.50
	County payments to District Judges' Salary Fund.....	District Judges' Salary Fund.....		7,600.84
	County payments to Deputy Superintendents' Salary Fund.....	Deputy Superintendents' Salary Fund.....		42,967.74
	County settlements.....	General Fund.....	\$336,260.48	7,386.40
		State School Fund.....	9,493.70	
		General School Fund.....	49,002.49	
		State Interest and Sinking Fund.....	31,940.87	
		Territorial Interest and Sinking Fund.....	21,600.96	
		State University Interest and Sinking Fund.....	2,124.74	
		Contingent University Fund.....	31,575.20	
		Orphans' Home Interest and Sinking Fund.....	6,315.29	
		Contingent University Interest and Sinking Fund, No. 1.....	631.39	
		Contingent University Interest and Sinking Fund, No. 2.....	1,894.57	
		State Prison Interest and Sinking Fund.....	10,977.45	
		Sheep Inspection Fund.....	3,523.20	
		Contingent University Fund, Laboratory bonds.....	1,327.88	
		Contingent University Fund, Hospital bonds.....	531.18	
		Less balance in fund, December 31, 1908.....	\$507,099.40	506,813.73
			285.67	
	Total receipts.....			\$1,062,254.74

REPORT OF STATE TREASURER

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EXHIBIT C
Showing disbursements for the year 1909

Date	Paid from	Paid for	Amount	Total
Dec. 31	General Fund			
		Salary of Lieutenant and Acting Governor	\$4,000.00	
		Salary of Secretary of State	2,400.00	
		Salary of State Controller	2,400.00	
		Salary of State Treasurer	2,400.00	
		Salary of Governor's Private Secretary	2,277.45	
		Salary of Deputy Secretary of State	2,273.15	
		Salary of Deputy State Controller	2,000.00	
		Salary of Deputy State Treasurer	1,833.35	
		Salary of Deputy Surveyor-General	1,666.70	
		Salary of Attorney-General	2,000.00	
		Salary of Superintendent of State Printing	2,833.85	
		Salary of Supreme Court Reporter	600.00	
		Salary of Mineral Land Commissioner	2,500.00	
		Salary of Chairman of Publicity Commission	2,500.00	
		Salary of Library Clerk	1,407.30	
		Salary of Draughtsman	2,000.00	
		Salary of Typist, Land Office	1,200.00	
		Salary of Janitor	1,300.00	
		Salary of Clerk to Governor	1,200.00	
		Salary of Watchman	1,320.00	
		Salary of Gardener	1,300.00	
		Salary of Typists, Secretary of State	4,400.00	
		Salary of Typist, State Controller	1,200.00	
		Salary of Typist, Attorney-General	1,300.00	
		Salary of Typist, Superintendent of Public Instruction	1,100.00	
		Salaries of Teachers at Orphans' Home	1,300.00	
		Salary of Bullion Tax Collector	2,406.25	
		Salary of Official Court Reporter	1,500.00	
		Salary of State Veterinarian	1,800.00	
		Salary of Engineer and Janitor	1,300.00	
		Salary of Bank Examiner	1,766.85	
		Salary of Clerk to Secretary of State	2,000.00	
		Salary of Clerk to State Treasurer	1,200.00	
		Salary of State Auditor	1,766.65	
		Salary of Stenographers, Supreme Court	2,477.70	
			\$66,929.25	
		Carried forward		

REPORT OF STATE TREASURER

Disbursements—Continued

Date	Paid from	Paid for	Amount	Total
1909	Brought forward		\$68,929.25	
Dec. 31.	General Fund	Salary of Deputy Attorney-General	1,454.85	
		Salary of Warden of State Prison	2,572.55	
		Salary of Superintendent of Orphans' Home	1,100.00	
		Salary of Matron of Orphans' Home	1,100.00	
		Salary of State Mine Inspector	2,380.00	
		Expenses of State Mine Inspector	1,337.10	
		Salary, Superintendent, Hospital for Mental Diseases	2,200.00	
		Balliff of Supreme Court	268.00	
		Support of State printing	19,689.05	
		Support of State bookbinding	8,348.80	
		Board of Assessors	788.70	
		Traveling expenses of State Veterinarian	725.80	
		Virginia School of Mines	1,753.40	
		Death watch	1,897.97	
		Stationery, fuel and light	5,390.37	
		Current expenses	8,158.80	
		Capitol grounds	1,318.89	
		Tuition of deaf, dumb, and blind	2,942.82	
		Board of Health	192.00	
		Repairs at Orphans' Home	3,200.74	
		Nevada Fish Commission	5,669.05	
		Experimental Farm	7,261.19	
		Cleaning arms	110.76	
		Salary of Railroad Commissioners	10,000.00	
		Expenses of Railroad Commissioners	6,581.95	
		Salary of Clerk, Railroad Commission	2,219.35	
		Heating plant, University of Nevada	21,800.64	
		Traveling expenses, Bullion Tax Collector	1,364.13	
		Repairs at Nevada State Prison	4,384.21	
		Official advertising	1,200.00	
		Building Governor's Mansion	22,516.96	
		Repairs at Hospital for Mental Diseases	6,655.56	
		Repairs, Capitol and Printing Office	720.70	
		New reservoir	185.30	
		Printing press, State Printing Office	760.67	
		New machinery, State Printing Office	315.70	
		Traveling expenses, Bank Examiner	628.51	
		Desks, Supreme Court	19.25	

Current walks, University of Nevada	204.50
New material, State Printing Office	762.85
Insurance	2,806.60
Compiling Nevada Supreme Court Reports	1,400.00
Printing and binding Nevada Supreme Court Reports	1,978.10
Irrigation	13,109.74
Relief of Wellington Bowen	360.00
Traveling expenses, State Auditor	1,116.15
Teachers' Institutes	437.70
Relief	20,863.64
Nevada State Police	23,145.91
Expenses of Governor and Attorney-General	1,131.00
Teachers' examinations	680.83
Equipment of Mackay Building	1,841.07
State Orphans' Home	1,704.57
State Banking Board	6,182.43
Altering State Library	2,674.59
Store room for State Controller	42.90
State Prison	21,079.99
Expenses of District Judges	3,417.82
Military Building	4.14
Deficiencies, 1907-1908	3,388.06
Deficiency, University of Nevada	16,768.18
Extra enrolling, Legislature	192.00
Purchase of Fish Hatchery	3,339.34
Checking records, Legislature	200.00
Committee, University of Nevada	400.00
Typesetting machine	5,302.54
Emeritus in English	550.00
Bookkeeper, State Printing Office	888.75
New water system	5,419.48
Support of University of Nevada	32,720.04
University of Nevada, Library	4,825.20
University of Nevada, students' aid	2,532.00
Purchase of land, University of Nevada	2,290.00
Salary of Deputy Mine Inspector	1,400.00
Salaries and chairs, Supreme Court	1,765.50
Office expenses of Mine Inspector	909.62
Repairs, Capitol Building	422.21
Agricultural Dry Farm	257.45
University of Nevada, Manzanita Hall	19,228.83
University of Nevada, Hygienic Laboratory	2,674.58
Carried forward	\$424,307.71

REPORT OF STATE TREASURER

Disbursements—Continued

Date	Paid from	Paid for	Amount	Total
1949	Brought forward		\$424,307.71	
Dec. 31..	General Fund	University of Nevada, green-house	608.97	
		University of Nevada, Biological Building	3,921.68	
		Pure food	172.72	
		Mining Congress at Goldfield	5,000.00	
		Compilation of statutes	5,150.00	
		Salary of Deputy Superintendents	5,591.43	
		Filing-cases, Secretary of State	761.52	
		Filing-cases, Attorney-General	289.00	
		Deputy Examiners	25.00	
		Maintenance of Governor's Mansion	1,904.21	
		Addition to Manzanita Hall	5,177.00	
		Ward building, Nevada Hospital for Mental Diseases	20,059.95	
		Emergency printing	457.58	
		Cataloging Library	500.00	
	State School Fund	Withdrawals of special deposits	\$698.57	\$473,886.77
		Salary of Surveyor-General	2,400.00	
		Salary of Clerk, Land Office	2,196.80	
		Purchase of township plats	24.00	
		Purchase of Idaho 4 per cent bonds	189,867.05	
	General School Fund	Support of common schools	\$256,101.52	195,189.02
		Salary of Superintendent of Public Instruction	1,833.30	
		Traveling expenses Superintendent Public Instruction	16.20	
	State Library Fund	Support of State Library	\$8,221.91	257,951.02
		Removal of State Library	21,649.58	
		Filing-cases, Secretary of State	129.80	
	Judicial Salary Fund	Salary of Supreme Judges		30,001.29
	District Judges' Salary Fund	Salary of District Judges		14,875.00
	Orphans' Home Fund	Support of Orphans' Home		41,123.50
	State Prison Fund	Support of State Prison		20,872.92
	Indigent Insane Fund	Support of Hospital for Mental Diseases		43,896.01
	Interest Account, 90,000-Acre Grant	Support of University of Nevada		48,325.96
	Contingent University Fund	Support of University of Nevada		3,843.10
				32,511.66

Contingent University Fund, Laboratory bonds	.....	\$40.00
State University Fund	.....	2,000.00
Orphans' Home Interest and Sinking Fund	.....
.....	.....	2,040.00
.....	.....	110.00
State University Interest and Sinking Fund	.....
.....	.....	4,880.00
State Interest and Sinking Fund	.....
.....	.....	18,510.00
.....	
.....	.....	27,780.00
.....	.....	19,000.00
.....	.....	240.00
.....	.....	640.00
.....	.....	128.49
.....	.....	10,079.42
.....	.....	4,940.00
.....	.....	910.35
.....	.....	8,748.02
.....	.....	63,691.66
.....	.....	23.00
Total disbursements	.....	<u>\$1,324,196.19</u>

REPORT OF STATE TREASURER

EXHIBIT D
Showing receipts and disbursements for the year 1909

Funds	Receipts	Disbursements
General Fund.....	\$419,179.78	\$473,886.77
State School Fund.....	234,565.33	196,189.02
General School Fund.....	187,862.20	257,951.02
State Interest and Sinking Fund.....	31,840.87	27,780.00
Territorial Interest and Sinking Fund.....	21,600.96	19,000.00
State University Interest and Sinking Fund.....	2,124.74	18,510.00
Contingent University Interest and Sinking Fund, No. 1.....	631.39	240.00
Contingent University Interest and Sinking Fund, No. 2.....	1,894.57	640.00
State Library Fund.....	45,422.30	30,001.29
Judicial Salary Fund.....	210.00	14,875.00
Orphans' Home Fund.....	2,955.20	20,872.92
State Prison Fund.....	538.50	43,895.01
Indigent Insane Fund.....	855.00	48,325.98
University Fund, 90,000-Acre Grant.....	14,800.48	3,843.10
Interest Account, 90,000-Acre Grant.....	3,848.00	110.00
State University Fund.....	513.45	32,511.66
Contingent University Fund.....	33,667.66	2,040.00
Contingent University Fund, Laboratory bonds.....	1,927.88	
Contingent University Fund, Hospital bonds.....	531.18	
Prison Building Fund.....		910.35
District Judges' Salary Fund.....	42,367.74	41,123.50
State Prison Interest and Sinking Fund.....	10,977.45	
Orphans' Home Interest and Sinking Fund.....	6,315.29	4,890.00
Emergency School Fund.....		4,940.00
Metallurgical Equipment Fund.....		128.49
Dining Hall Fund, State University.....		23.00
Sheep Inspection Fund.....	11,124.04	10,079.42
Legislative Fund.....		63,691.66
Deputy Superintendents' Salary Fund.....	7,386.40	8,748.02
Less amount received in 1908, but apportioned with 1909 receipts.....	\$1,082,540.41	
	285.67	
Totals	\$1,082,254.74	\$1,374,196.19

EXHIBIT E
Showing transfers during the year 1909

1909 Dec. 31	From General Fund to Judicial Salary Fund	\$14,700.00	
	From General Fund to Orphans' Home Fund	16,660.79	
	From General Fund to State Prison Fund	42,684.00	
	From General Fund to Indigent Insane Fund	43,591.58	
	From General Fund to Legislative Fund	66,000.00	
	From General Fund to Emergency School Fund	3,000.00	
	From General Fund to Sheep Inspection Fund	9,688.62	
	From General Fund to Prison Building Fund	910.35	
	From Sheep Inspection Fund to General Fund		\$197,305.34
	From Territorial Interest and Sinking Fund to State University Interest and Sinking Fund		11,124.04
	From Territorial Interest and Sinking Fund to State Interest and Sinking Fund		
	From Contingent University Fund (Hospital bonds) to State Interest and Sinking Fund		20,684.13
	From Contingent University Fund (Laboratory bonds) to State Interest and Sinking Fund		1,736.26
	From Legislative Fund to General Fund		178.93
	From General School Fund to Emergency School Fund		2,308.34
	From University Fund, 90,000-Acre Grant, to State University Fund		3,000.00
	From Emergency School Fund to General Fund		10.00
	From State Library Fund to General Fund		660.00
	From State Library Fund to General School Fund		
	Total		37,214.60
			\$274,221.64

REPORT OF STATE TREASURER

EXHIBIT F
Showing balance on hand January 1, 1909, and receipts during 1909; also disbursements and balances on hand December 31, 1909

1909			
Dec. 31	Balance on hand, January 1, 1909		\$802,726.93
	Received during 1909		1,082,254.74
			\$1,884,981.67
	Disbursed during 1909		1,324,186.19
			\$560,785.48
	Balance in Treasury, December 31, 1909		
	<i>Apportioned as follows:</i>		
	General Fund		\$260,862.64
	State School Fund		74,361.54
	General School Fund		89,897.02
	State Interest and Sinking Fund		31,600.45
	Territorial Interest and Sinking Fund		16,428.59
	State University Interest and Sinking Fund		2,124.74
	Contingent University Interest and Sinking Fund, No. 1		1,569.58
	Contingent University Interest and Sinking Fund, No. 2		5,114.01
	State Library Fund		5,011.37
	Judicial Salary Fund		1,250.00
	Orphans' Home Fund		129.70
	State Prison Fund		461.44
	Indigent Insane Fund		374.05
	University Fund, 90,000-Acre Grant		25,188.21
	Interest Account, 90,000-Acre Grant		180.37
	State University Fund		1,393.82
	Contingent University Fund		20,746.12
	Contingent University Fund, Laboratory bonds		1,327.88
	Contingent University Fund, Hospital bonds		531.18
	District Judges Salary Fund		4,281.20
	State Prison Interest and Sinking Fund		10,977.45
	Orphans' Home Interest and Sinking Fund		6,113.36
	Emergency School Fund		400.00
	Metallurgical Building Fund		18.14
	Metallurgical Equipment Fund		238.24
	Sheep Inspection Fund		8.10
	Deputy Superintendents' Salary Fund		176.28
	Total		\$560,785.48

EXHIBIT G
Showing county settlements in 1909

Counties	June	December	Totals
Churchill County	\$8,470.28	\$9,890.51	\$18,360.79
Clark County		Delinquent	
Douglas County	4,303.68	4,745.51	9,049.19
Elko County	31,681.41	43,201.44	74,882.85
Esmeralda County	42,237.16	40,554.68	82,791.84
Eureka County	6,531.70	7,552.49	14,084.19
Humboldt County	24,260.09	28,469.78	52,729.87
Lander County	5,811.68	6,661.18	12,472.86
Lincoln County	14,226.84	Delinquent	14,226.84
Lyon County	11,965.07	13,164.35	25,149.42
Nye County	16,308.66	21,843.72	38,152.38
Ormsby County	3,904.96	5,593.54	9,498.50
Storey County	4,763.70	4,428.04	9,191.74
Washoe County	46,361.47	58,083.24	104,444.71
White Pine County	16,106.68	26,007.54	42,114.22
Totals	\$236,963.38	\$270,146.02	\$507,099.40

REPORT OF STATE TREASURER

EXHIBIT H

Showing warrants outstanding January 1, 1909; warrants drawn, registered, paid and returned to Controller during the year; also warrants outstanding December 31, 1909

Funds	Outstanding January 1, 1909	Warrants drawn and registered 1909	Warrants paid, can- celed and returned	Warrants outstanding December 31, 1909
General Fund	\$29,279.09	\$464,072.14	\$473,896.77	\$19,464.46
State School Fund	748.15	194,807.52	195,180.02	368.65
General School Fund	7,423.65	230,694.97	237,951.02	166.70
State Interest and Sinking Fund		27,780.00	27,780.00	
Territorial Interest Fund		19,000.00	19,000.00	
State Library Fund	597.57	29,415.00	30,001.29	11.28
Judicial Salary Fund	1,125.00	15,000.00	14,875.00	1,250.00
State Orphans' Home Fund		21,002.62	20,872.92	129.70
State Prison Fund	219.45	44,137.00	43,886.01	461.44
State Indigent Insane Fund	4,253.43	44,446.58	48,325.96	374.05
Interest Account, 90,000-Acre Grant	159.37	3,683.73	3,843.10	
State University Fund		110.00	110.00	
Contingent University Fund		27,148.54	32,511.66	152.19
Legislative Fund	5,515.31	63,691.86	63,691.86	
District Judges' Salary Fund		42,280.30	41,123.50	3,458.80
University Interest and Sinking Fund	2,292.00	18,510.00	18,510.00	
Contingent University Fund, No. 1, 1905		240.00	240.00	
Contingent University Fund, No. 2, 1905		640.00	640.00	
Contingent University Fund, Laboratory bonds		2,040.00	2,040.00	
Mining and Metallurgical Equipment Fund	9.25	119.24	128.49	
University of Nevada Dining Hall Fund		23.00	23.00	
Orphans' Home Interest and Sinking Fund		4,890.00	4,890.00	8.10
Sheep Inspection Fund	398.90	9,688.62	10,079.42	400.00
Emergency School Fund		5,340.00	4,940.00	
State Prison Building Fund		910.35	910.35	
Deputy Superintendents' Fund	1,059.99	7,688.03	8,748.02	
Totals	\$23,081.16	\$1,350,439.56	\$1,324,196.19	\$26,243.37

EXHIBIT I
Showing List of United States bonds, Massachusetts State bonds, Idaho State bonds, and Nevada State bonds held by the several funds

Date	Funds	Description of bonds	Amount	Total
1909 Dec. 31	State School Fund	Nevada 5 per cent bond	\$380,000.00	
		Nevada 4 per cent bonds	96,000.00	
		Massachusetts State 3 and 3½ per cent bonds	1,008,000.00	
		United States 4 per cent bonds	216,000.00	
		Idaho State 4 per cent bonds	186,000.00	\$1,884,000.00
	University Fund, 90,000-Acre Grant	Nevada 4 per cent bonds	\$12,000.00	
		Massachusetts State 3 and 3½ per cent bonds	68,500.00	80,500.00
	State University Fund	Nevada 4 per cent bonds	\$14,000.00	
		Massachusetts State 3 and 3½ per cent bonds	33,500.00	47,500.00
	Total			\$2,012,000.00

REPORT OF STATE TREASURER

EXHIBIT J
Showing outstanding Nevada State bonds, December 31, 1909

Fund	Description of bond	Issued	Life	Interest payments	Rate— Pr. Ct.	Amount	Total
State School Fund	Nevada 5 per cent bond	Apr. 1, 1879	Irredeemable	Jan. and July	5	.....	\$380,000.00
	9 bonds, 12 to 20, inclusive	Sept. 2, 1886	10 years	Jan. and July	4	\$9,000.00	
	20 bonds, 21 to 40, inclusive	Oct. 30, 1886	10 years	Jan. and July	4	20,000.00	
	8 bonds, 41 to 48, inclusive	Nov. 30, 1886	10 years	Jan. and July	4	8,000.00	
	10 bonds, 16 to 25, inclusive	Aug. 1, 1897	10 years	Jan. and July	4	10,000.00	
	10 bonds, 26 to 35, inclusive	Oct. 31, 1897	10 years	Jan. and July	4	10,000.00	
	3 bonds, 36 to 38, inclusive	Nov. 30, 1897	10 years	Jan. and July	4	3,000.00	
	20 bonds, 19 to 38, inclusive	Sept. 2, 1903	20 years	Jan. and July	4	20,000.00	
	16 bonds, 1 to 16, inclusive	Aug. 1, 1905	20 years	Jan. and July	4	16,000.00	
	2 bonds, 5 to 6, inclusive	Sept. 30, 1893	10 years	Jan. and July	4	\$2,000.00	
University Fund, 90,000-Acre Grant	1 bond, No. 11	Dec. 30, 1893	10 years	Jan. and July	4	2,000.00	
	1 bond, No. 14	Feb. 28, 1894	10 years	Jan. and July	4	1,000.00	
	6 bonds, 1 to 6, inclusive	May 31, 1894	10 years	Jan. and July	4	1,000.00	
		Aug. 1, 1906	10 years	Jan. and July	4	6,000.00	
	3 bonds, 1 to 3, inclusive	May 1, 1893	10 years	Jan. and July	4	\$3,000.00	
	1 bond, No. 4	June 30, 1893	10 years	Jan. and July	4	1,000.00	
State University Fund	2 bonds, 9 to 10, inclusive	Dec. 30, 1893	10 years	Jan. and July	4	2,000.00	
	1 bond, No. 12	Apr. 21, 1894	10 years	Jan. and July	4	1,000.00	
	1 bond, No. 13	May 31, 1894	10 years	Jan. and July	4	1,000.00	
	3 bonds, 18 to 20, inclusive	Mar. 30, 1895	10 years	Jan. and July	4	3,000.00	
	2 bonds, 15 to 16, inclusive	July 1, 1896	10 years	Jan. and July	4	2,000.00	
	1 bond, No. 17	May 7, 1897	10 years	Jan. and July	4	1,000.00	
Total							\$502,000.00

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STATE OF NEVADA

ANNUAL REPORT

OF THE

STATE TREASURER

1910

D. M. RYAN, State Treasurer



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT
1911



STATE TREASURER'S REPORT FOR 1910

OFFICE OF THE STATE TREASURER,
CARSON CITY, NEVADA, December 31, 1910.

To His Excellency, T. L. ODDIE, Governor of the State of Nevada.

DEAR SIR: In compliance with law I herewith transmit my annual report showing the financial transactions of the State during the year 1910.

Yours very respectfully,

D. M. RYAN,
State Treasurer.

REPORT OF STATE TREASURER

EXHIBIT A
Apportionment of cash in treasury January 1, 1910

Date	Apportioned to	Total	Total
1910	Balance in Treasury, January 1, 1910		\$560,785.48
Jan. 1	<i>Apportioned as follows:</i>		
	General Fund	\$260,862.64	
	State School Fund	74,361.54	
	General School Fund	89,897.02	
	State Interest and Sinking Fund	31,600.45	
	Territorial Interest and Sinking Fund	16,428.59	
	State University Interest and Sinking Fund	2,124.74	
	Contingent University Interest and Sinking Fund, No. 1	1,599.58	
	Contingent University Interest and Sinking Fund, No. 2	5,114.01	
	State Library Fund	5,011.37	
	Judicial Salary Fund	1,250.00	
	Orphans' Home Fund	129.70	
	State Prison Fund	461.44	
	Indigent Insane Fund	374.06	
	University Fund, 90,000-Acre Grant	25,188.21	
	Interest Account, 90,000-Acre Grant	180.37	
	State University Fund	1,883.82	
	Contingent University Fund	20,746.12	
	Contingent University Fund, Laboratory	1,327.88	
	Contingent University Fund, Hospital	531.18	
	District Judges' Salary Fund	4,281.20	
	State Prison Interest and Sinking Fund	10,977.45	
	Orphans' Home Interest and Sinking Fund	6,113.36	
	Emergency School Fund	400.00	
	Metallurgical Building Fund	18.14	
	Metallurgical Equipment Fund	238.24	
	Sheep Inspection Fund	8.10	
	Deputy Superintendents' Salary Fund	176.28	
			\$560,785.48

REPORT OF STATE TREASURER

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EXHIBIT B Showing receipts for the year 1910

Date	Sources of revenue	Appropriated to	Amount	Total
1910				
Dec. 31	Insurance licenses.....	General Fund.....	\$10,081.68	
	Nomination fees.....	General Fund.....	2,400.00	
	Liquor licenses.....	General Fund.....	45,298.92	
	Error in deficiency, 1907-1908.....	General Fund.....	279.45	
	Sale of Statutes.....	General Fund.....	168.00	
	Supreme Court fees.....	General Fund.....	982.05	
	Lease of University grounds.....	General Fund.....	5.00	
	Attorneys' licenses.....	General Fund.....	1,000.00	
	Civil War claims.....	General Fund.....	12,252.34	
	Bank licenses.....	General Fund.....	3,147.00	
	Water applications.....	General Fund.....	6,550.55	
	Sale of State school land.....	State School Fund.....	80,179.83	\$82,292.99
	Interest on Idaho 4 per cent bonds.....	State School Fund.....	300.00	
	Escheated estates.....	State School Fund.....	96.80	
	Five per cent commission on sale of public lands.....	State School Fund.....	3,459.23	
	Redemption of Nevada 4 per cent bonds.....	State School Fund.....	44,000.00	
	Penal fine.....	State School Fund.....	500.00	
	Interest on United States 4 per cent bonds.....	State School Fund.....	2,150.00	
	Interest on Massachusetts 3 and 3½ per cent bonds.....	State School Fund.....	350.00	
	Interest on deferred land payments.....	General School Fund.....	73,305.37	131,035.86
	Interest on United States 4 per cent bonds.....	General School Fund.....	6,428.70	
	Interest on Nevada 4 and 5 per cent bonds.....	General School Fund.....	23,600.00	
	Interest on Massachusetts 3 and 3½ per cent bonds.....	General School Fund.....	31,104.85	
	Interest on Idaho 4 per cent bonds.....	General School Fund.....	8,198.70	142,637.72
	Interest on deferred land payments.....	Interest Account, 90,000-Acre Grant.....	1,048.14	
	Interest on Nevada 4 per cent bonds.....	Interest Account, 90,000-Acre Grant.....	1,100.00	
	Interest on Massachusetts 3 and 3½ per cent bonds.....	Interest Account, 90,000-Acre Grant.....	2,279.00	
	Sale of land.....	University Fund, 90,000-Acre Grant.....	1,232.35	4,427.14
	Redemption Nevada 4 per cent bonds.....	University Fund, 90,000-Acre Grant.....	5,000.00	6,232.35
	Carried forward.....			\$386,626.06

REPORT OF STATE TREASURER

Receipts—Continued

Date	Sources of revenue	Appropriated to	Amount	Total
1910				
Dec. 31	Brought forward			\$366,626.06
	Sale of land	State University Fund	\$567.89	
	Redemption Nevada 4 per cent bonds	State University Fund	6,000.00	
	Interest on deferred land payments	Contingent University Fund	\$510.91	
	Interest on Nevada bonds	Contingent University Fund	420.00	
	Interest on Massachusetts 3 and 3½ per cent bonds	Contingent University Fund	1,044.00	6,567.89
	Sale of Nevada Reports	State Library Fund	\$1,029.25	
	Secretary of State fees	State Library Fund	39,825.45	
	Attorneys' licenses	State Library Fund	400.00	1,974.91
	Docket tax	Judicial Salary Fund		41,254.70
	Board of patients, Hospital Mental Diseases	Indigent Insane Fund		150.00
	Sale of stone and pasturage	State Prison Fund		1,608.00
	Board of children	Orphans' Home Fund		376.00
	Issue Nevada State bonds	Prison Building Fund		7,702.81
	Sheep taxes	Sheep Inspection Fund		105,000.00
	County payments to District Judges' Salary Fund	District Judges' Salary Fund		12,743.09
	County settlements	General Fund		47,781.53
		State School Fund		337,277.58
		General School Fund		6,478.75
		State Interest and Sinking Fund		48,631.38
		Territorial Interest and Sinking Fund		33,984.90
		Contingent University Fund		20,890.87
		Contingent University Fund, No. 1		33,984.84
		Contingent University Fund, No. 2		679.54
		Orphans' Home Interest and Sinking Fund		2,038.96
		State Prison Interest and Sinking Fund		6,796.88
		Sheep Inspection Fund		20,890.87
				1,136.11
	Total			\$1,103,575.47

REPORT OF STATE TREASURER

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Date	Paid from	Showing disbursements for the year 1910	Paid for	Amount	Total
1910	General Fund				
Dec. 31..					
		Salary of Lieutenant and Acting Governor.....		\$4,000.00	
		Salary of Secretary of State.....		2,400.00	
		Salary of State Controller.....		2,400.00	
		Salary of State Treasurer.....		2,400.00	
		Salary of Governor's Private Secretary.....		2,400.00	
		Salary of Deputy Secretary of State.....		2,400.00	
		Salary of Deputy State Controller.....		2,000.00	
		Salary of Deputy State Treasurer.....		2,166.66	
		Salary of Deputy Surveyor-General.....		2,833.33	
		Salary of Attorney-General.....		2,000.00	
		Salary of State Printer.....		3,000.00	
		Salary of Supreme Court Reporter.....		600.00	
		Salary of Mineral Land Commissioner.....		2,500.00	
		Salary of Publicity Commissioner.....		2,500.00	
		Salary of Library Clerk.....		1,500.00	
		Salary of Draughtsman.....		2,000.00	
		Salary of Typist in Land Office.....		1,200.00	
		Salary of Janitor.....		1,300.00	
		Salary of Clerk to Governor.....		1,200.00	
		Salary of Watchman.....		1,200.00	
		Salary of Gardener.....		1,320.00	
		Salary of Typists to Secretary of State.....		4,800.00	
		Salary of Typist to State Controller.....		1,200.00	
		Salary of Typist to Attorney-General.....		1,200.00	
		Salary of Typist to Superintendent Public Instruction.....		1,200.00	
		Salary of Teachers Orphans' Home.....		1,300.00	
		Salary of Bullion Tax Collector.....		2,500.00	
		Salary of Official Court Reporter.....		1,500.00	
		Salary of State Veterinarian.....		1,800.00	
		Salary of Engineer and Janitor.....		1,800.00	
		Salary of Clerk to Secretary of State.....		2,000.00	
		Salary of Clerk to State Treasurer.....		1,200.00	
		Salary of State Auditor.....		2,400.00	
		Salary of Stenographers, Supreme Court.....		3,000.00	
		Salary of Deputy Attorney-General.....		2,400.00	
		Carried forward.....		\$69,719.95	

REPORT OF STATE TREASURER

Disbursements—Continued

Date	Paid from	Paid for	Amount	Total
1910	Brought forward		\$69,719.95	
Dec. 31.	General Fund	Salary of Warden of State Prison	3,000.00	
		Salary of Superintendent of Orphans' Home	1,200.00	
		Expenses of Railroad Commissioners	4,708.04	
		Salary of Matron Orphans' Home	1,200.00	
		Salary of Mine Inspector	\$3,551.65	
		Traveling expenses of Mine Inspector	1,997.50	
		Salary, Superintendent, Hospital for Mental Diseases	2,400.00	
		Balliff of Supreme Court	234.50	
		Support of State printing	18,506.54	
		Support of State bookbinding	1,259.91	
		Board of Assessors	1,324.60	
		Traveling expenses of State Veterinarian	255.45	
		Virginia School of Mines	1,625.00	
		Death watch	3,969.59	
		Stationery, fuel and light	2,612.22	
		Current expenses	4,739.22	
		Capitol grounds	835.95	
		Tuition of deaf, dumb and blind	2,079.15	
		Board of Health	355.00	
		Repairs, Orphans' Home	1,799.25	
		Nevada Fish Commission	3,590.32	
		Experimental Farm	4,609.38	
		Salary of Railroad Commissioners	10,000.00	
		Salary of Clerk of Railroad Commission	2,400.00	
		Heating plant, University of Nevada	9,199.36	
		Traveling expenses, Bullion Tax Collector	1,470.20	
		Repairs, Nevada State Prison	1,753.11	
		Official advertising	400.00	
		Building Governor's Mansion	10,982.29	
		Repairs, Hospital for Mental Diseases	9,025.87	
		Repairs, Capitol and Printing Office	6,082.12	
		New presses, Printing Office	11.89	
		Desks, Supreme Court	82.21	
		New material, State Printing Office	310.28	
		Insurance	160.00	
		Compiling Nevada Reports	700.00	
		Printing and binding Nevada Reports	1,583.00	
		Care of G. A. R. Cemetery	150.00	

REPORT OF STATE TREASURER

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Irrigation.....	11,379.00
Relief of Wellington Howen.....	340.00
Traveling expenses of State Auditor.....	1,136.86
Teachers' Institute.....	612.00
Nevada State Police.....	23,026.20
Expenses Governor and Attorney-General.....	\$918.65
Rewards by Governor.....	500.00
Teacher's examinations.....	982.49
Election expenses.....	699.65
Equipment of Mackay Building.....	1,060.00
State Banking Board.....	8,156.27
Altering Library.....	523.86
Expenses District Judges.....	2,731.20
Purchase of Fish Hatchery.....	211.29
Typesetting machine.....	102.50
Emertius in English.....	600.00
Bookkeeper Printing Office.....	1,200.00
New water system.....	2,072.52
Support University of Nevada.....	16,830.76
University of Nevada Library.....	5,167.80
University of Nevada, students' aid.....	2,467.80
Salary of Deputy Mine Inspector.....	2,060.36
Office expense Mine Inspector.....	1,118.13
Repairs of Capitol Building.....	725.81
Agricultural Dry Farm.....	3,416.06
University of Nevada, Manzanita Building.....	394.07
University of Nevada, Hygienic Laboratory.....	5,070.77
University of Nevada, Greenhouse.....	4,391.08
University of Nevada, Biological Equipment.....	78.32
Pure food.....	5,477.28
Compilation of statutes.....	8,350.00
Deputy Superintendents, salaries and expenses.....	13,972.04
Filing cases.....	3,429.75
Maintenance Governor's Mansion.....	4,065.79
Ward Building, Hospital Mental Diseases.....	22,816.38
Emergency Printing.....	24.00
Cataloguing Library.....	1,470.00
Purchase of astronomical instruments.....	2,000.00
State Board of Pharmacy.....	75.00
Distribution of nomination fees.....	1,025.84
State School Fund.....	\$150.00
Withdrawals of special deposits.....	2,400.00
Salary of Surveyor-General.....	1,883.35
Salary of Clerk, Land Office.....	
Carried forward.....	\$4,383.35

\$346,793.81

REPORT OF STATE TREASURER

Disbursements—Continued

Date	Paid from	Paid for	Amount	Total
	Brought forward		\$4,383.35	\$346,796.81
		Purchase of township plats	30.00	
		Purchase of Nevada State bonds	80,000.09	
	General School Fund			84,413.35
		Support of common schools	\$199,900.18	
		Salary of Superintendent Public Instruction	1,966.70	
		Traveling expenses Superintendent Public Instruction	68.75	
	State Library Fund			201,835.63
	Judicial Salary Fund	Salaries of State Library		5,179.71
	District Judges Salaries' Fund	Salaries of Supreme Judges		15,000.00
	Orphans' Home Fund	Salaries District Judges		43,649.50
	State Prison Fund	Support of Orphans' Home		17,327.08
	Indigent Insane Fund	Support of State Prison		63,665.88
	Interest Account 90,000-Acre Grant	Support of Hospital for Mental Diseases		41,325.20
	Contingent University Fund	Support of State University		4,314.27
	Prison Building Fund	Support of State University		37,964.27
	Sheep Inspection Fund	Building New State Prison		30,376.00
	Emergency School Fund	Salaries of Sheep Inspectors		8,666.76
	University Fund, 90,000-Acre Grant	Salaries of Teachers		2,900.00
	State University Fund	Purchase of Nevada 4 per cent bonds		24,000.00
	State Prison Interest and Sinking Fund	Purchase of Nevada State 4 per cent bonds		1,000.00
	Territorial Interest and Sinking Fund	Interest on Nevada 4 per cent bonds		2,100.00
	Orphans' Home Interest and Sinking Fund	Redemption Nevada 4 per cent bonds	\$3,000.00	19,000.00
		Interest on Nevada 4 per cent bonds	680.00	
	State Interest and Sinking Fund	Redemption Nevada 4 per cent bonds	\$41,000.00	8,680.00
		Interest on Nevada 4 per cent bonds	2,580.00	
	Contingent University Fund, No. 1	Redemption Nevada 4 per cent bonds	\$1,000.00	43,580.00
		Interest on Nevada 4 per cent bonds	220.00	
	Contingent University Fund, No. 2	Redemption Nevada 4 per cent bonds	\$5,000.00	1,220.00
		Interest on Nevada 4 per cent bonds	540.00	
	Deputy Superintendents' Salary Fund	Refund to Counties		5,540.00
	Total disbursements			176.28
				\$1,008,229.94

EXHIBIT D
Showing receipts and disbursements for the year 1910

Funds	Receipts	Disbursements
General Fund	\$419,570.57	\$346,786.81
State School Fund	187,514.81	84,413.35
General School Fund	191,289.10	201,985.68
State Interest and Sinking Fund	33,984.90	43,580.00
Territorial Interest and Sinking Fund	20,890.87	19,000.00
Contingent University Interest and Sinking Fund, No. 1	679.64	1,220.00
Contingent University Interest and Sinking Fund, No. 2	2,038.96	5,540.00
Contingent University Interest and Sinking Fund, No. 2	41,254.70	5,179.71
State Library Fund	150.00	15,000.00
Judicial Salary Fund	7,702.81	17,327.08
Orphans' Home Fund	876.00	63,685.88
State Prison Fund	1,608.00	41,325.20
Indigent Insane Fund	6,232.35	24,000.00
University Fund 90,000-Acre Grant	4,427.14	4,314.27
Interest Account 90,000-Acre Grant	6,567.69	1,000.00
State University Fund	35,969.75	37,984.27
Contingent University Fund	105,000.00	30,376.20
Prison Building Fund	47,781.53	43,649.50
District Judges' Salary Fund	20,360.87	2,100.00
State Prison Interest and Sinking Fund	6,786.88	8,680.00
Orphans' Home Interest and Sinking Fund		2,900.00
Emergency School Fund		176.28
Deputy Superintendents Salary Fund	15,879.20	8,665.76
Sheep Inspection Fund		
Totals	\$1,108,575.47	\$1,006,829.94

REPORT OF STATE TREASURER

EXHIBIT E
Showing transfers during the year 1910

1910			
Dec. 31			
From General Fund to Judicial Salary Fund	\$14,850.00		
From General Fund to Orphans' Home Fund	11,885.37		
From General Fund to State Prison Fund	73,362.18		
From General Fund to Indigent Insane Fund	43,926.99		
From General Fund to State Interest and Sinking Fund	510.04		
From General Fund to Orphans' Home Interest and Sinking Fund	188.74		
From General Fund to Contingent University Interest and Sinking Fund, No. 2	76.62		
From General Fund to Sheep Inspection Fund	8,882.66		
From General School Fund to Emergency School Fund		\$153,782.60	
From Emergency School Fund to General School Fund		6,000.00	
From State Interest and Sinking Fund to General Fund		2,500.00	
From Orphans' Home Interest and Sinking Fund to General Fund		510.04	
From Contingent University Interest and Sinking Fund, No. 2, to General Fund		188.74	
From Sheep Inspection Fund to General Fund		176.62	
From State Library to General Fund		13,878.20	
From State Library Fund to General School Fund			36,028.36
Total transfers			\$213,065.56

REPORT OF STATE TREASURER

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Showing balance on hand January 1, 1910, and receipts during 1910; also disbursements and balance on hand December 31, 1910

1910

Dec. 31

EXHIBIT F

Balance on hand January 1, 1910	\$660,785.48
Received during 1910	1,108,575.47
Disbursed during 1910	\$1,664,860.86
Balance in Treasury, December 31, 1910	1,008,829.94
	<u>\$655,531.01</u>
<i>Apportioned as follows:</i>	
General Fund	\$212,622.58
State School Fund	127,462.80
General School Fund	88,744.67
State Interest and Sinking Fund	22,005.35
Territorial Interest and Sinking Fund	17,819.46
State University Interest and Sinking Fund	2,124.74
Contingent University Interest and Sinking Fund, No. 1	1,059.12
Contingent University Interest and Sinking Fund No. 2	1,612.97
State Library Fund	5,058.00
Judicial Salary Fund	1,250.00
Orphans' Home Fund	2,390.80
State Prison Fund	10,588.74
Indigent Insane Fund	4,583.84
University Fund, 90,000-Acre Grant	7,420.56
Interest Account, 90,000-Acre Grant	938.24
State University Fund	6,861.51
Contingent University Fund	18,721.60
Contingent University Fund, Laboratory	1,327.88
Contingent University Fund, Hospital	531.18
Prison Building Fund	74,823.80
District Judges' Salary Fund	8,413.23
State Prison Interest and Sinking Fund	29,268.32
Orphans' Home Interest and Sinking Fund	4,230.24
Emergency School Fund	1,000.00
Metallurgical Building Fund	18.14
Metallurgical Equipment Fund	238.24
Sheep Inspection Fund	225.00
Total	<u>\$655,531.01</u>

REPORT OF STATE TREASURER

EXHIBIT G
Showing county settlements in 1910

Counties	January	February	June	December	Totals
Churchill County			\$7,674.80	\$10,380.73	\$18,055.53
Clark County		\$10,721.65	6,341.08	9,973.14	27,035.87
Douglas County			3,958.57	4,836.77	8,795.34
Elko County			28,734.35	49,058.91	77,793.26
Esmeralda County			37,886.85	42,042.85	79,929.70
Eureka County			5,826.49	8,372.88	14,199.07
Humboldt County			20,704.89	35,222.03	55,926.92
Lander County			4,861.20	6,960.65	11,821.85
Lincoln County	\$7,468.86		4,891.91	5,385.32	17,746.09
Lyon County			10,522.13	13,675.17	24,197.30
Nye County			17,636.98	19,819.17	37,456.15
Ormsby County			3,524.16	5,207.58	8,731.74
Storey County			3,926.19	4,397.66	8,323.85
Washoe County			40,429.74	60,442.06	100,871.80
White Pine County			20,896.23		20,896.23
Totals	\$7,468.86	\$10,721.65	\$217,805.55	\$275,794.62	\$511,790.68

REPORT OF STATE TREASURER

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showing warrants outstanding January 1, 1910; warrants drawn, registered, paid and returned to Controller during the year; also warrants outstanding December 31, 1910

EXHIBIT H

Funds	Outstanding January 1, 1910	Warrants drawn and registered, 1910	Warrants paid, can- celed and returned	Warrants outstanding December 31, 1910
General Fund	\$19,464.46	\$864,934.43	\$346,786.81	\$37,602.06
State School Fund	866.65	84,746.70	84,413.35	700.00
General School Fund	166.70	204,814.18	201,935.63	3,045.25
State Interest and Sinking Fund		43,580.00	43,580.00	
Territorial Interest and Sinking Fund		19,000.00	19,000.00	
State Library Fund	11.28	5,226.43	5,178.71	58.00
Judicial Salary Fund	1,250.00	16,000.00	16,000.00	1,250.00
State Prison Fund	461.44	73,758.18	68,665.88	10,533.74
Orphans' Home Fund	123.70	17,197.38	17,327.06	
Indigent Insane Fund	374.05	45,534.99	41,375.85	4,533.19
University Fund, 90,000-Acre Grant		24,000.00	24,000.00	
Interest Account, 90,000-Acre Grant		4,316.27	4,314.27	2.00
State University Fund	162.19	37,852.06	37,994.27	19.98
Contingent University Fund	3,458.80	46,563.50	43,649.50	6,372.80
District Judges' Salary Fund		1,220.00	1,220.00	
Contingent University Interest and Sinking Fund, No. 1		5,540.00	5,540.00	
Contingent University Interest and Sinking Fund, No. 2		8,690.00	8,690.00	
Orphans' Home Interest and Sinking Fund		8,882.66	8,666.76	225.00
Sheep Inspection Fund	8.10	176.28	176.28	
Deputy Superintendents' Salary Fund		3,500.00	2,900.00	1,000.00
Emergency School Fund	400.00	30,589.20	30,376.20	153.00
Prison Building Fund				
State Prison Interest and Sinking Fund				
Totals	\$26,243.37	\$1,048,132.26	\$1,006,890.59	\$65,495.04

EXHIBIT I
Showing list of United States bonds, Massachusetts State bonds, Idaho State bonds, and Nevada State bonds held by the several funds

Date	Funds	Description of bonds	Amount	Total
1910				
Dec. 31	State School Fund	Nevada 5 per cent bond	\$390,000.00	
		Nevada 4 per cent bonds	182,000.00	
		Massachusetts State 3 and $3\frac{1}{4}$ per cent bonds	1,008,000.00	
		United States 4 per cent bonds	215,000.00	
		Idaho State 4 per cent bonds	185,000.00	\$1,920,000.00
	University Fund, 90,000-Acre Grant	Nevada 4 per cent bonds	\$31,000.00	
		Massachusetts State 3 and $3\frac{1}{4}$ per cent bonds	68,500.00	99,500.00
	State University Fund	Nevada 4 per cent bonds	\$9,000.00	
		Massachusetts State 3 and $3\frac{1}{4}$ per cent bonds	33,500.00	42,500.00
	Total			\$2,062,000.00

REPORT OF STATE TREASURER

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EXHIBIT J
Showing outstanding Nevada State bonds, December 31, 1910

Fund	Description of bond	Issued	Life	Interest payments	Rate Pr. Ct.	Amount	Total
State School Fund	Nevada 5 per cent bond	Apr. 1, 1879	Irredeemable	Jan. and July	5		
	1 bond, No. 20	Sept. 2, 1886	10 years	Jan. and July	4	\$1,000.00	\$380,000.00
	20 bonds, 21 to 40, inclusive	Oct. 30, 1885	10 years	Jan. and July	4	20,000.00	
	8 bonds, 41 to 48, inclusive	Nov. 30, 1885	10 years	Jan. and July	4	8,000.00	
	12 bonds, 27 to 38, inclusive	Sept. 2, 1893	10 years	Jan. and July	4	12,000.00	
	11 bonds, 6 to 16, inclusive	Aug. 1, 1895	20 years	Jan. and July	4	11,000.00	
	80 bonds, 1 to 80, inclusive	Mar. 31, 1910	20 years	Jan. and July	4	80,000.00	132,000.00
University Fund, 80,000-Acre Grant	1 bond, No. 11	Feb. 28, 1894	10 years	Jan. and July	4	\$1,000.00	
	1 bond, No. 14	May 31, 1894	10 years	Jan. and July	4	1,000.00	
	5 bonds, 2 to 6, inclusive	Aug. 1, 1895	10 years	Jan. and July	4	5,000.00	
	24 bonds, 81 to 104, inclusive	Mar. 31, 1910	20 years	Jan. and July	4	24,000.00	31,000.00
State University Fund	1 bond, No. 12	Apr. 21, 1894	10 years	Jan. and July	4	\$1,000.00	
	1 bond, No. 13	May 31, 1894	10 years	Jan. and July	4	1,000.00	
	3 bonds, 18 to 20, inclusive	Mar. 30, 1895	10 years	Jan. and July	4	3,000.00	
	2 bonds, 15 to 16, inclusive	July 1, 1897	10 years	Jan. and July	4	2,000.00	
	1 bond, No. 17	May 7, 1897	10 years	Jan. and July	4	1,000.00	
	1 bond, No. 105	Mar. 31, 1910	20 years	Jan. and July	4	1,000.00	9,000.00
	Total						\$552,000.00

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STATE OF NEVADA
ANNUAL REPORT
OF THE
STATE CONTROLLER
1909

J. EGGERS, State Controller



CARSON CITY, NEVADA
STATE PRINTING OFFICE : : : J. G. MCCARTHY, SUPERINTENDENT
1910



CONTROLLER'S ANNUAL REPORT

OFFICE OF STATE CONTROLLER,
CARSON CITY, NEVADA, January 18, 1910.

To HON. D. S. DICKERSON, Lieutenant and Acting Governor of Nevada.

SIR: *In accordance with Section 3 of an Act defining the duties of State Controller, approved February 24, 1866 (Section 1957, Compiled Laws of Nevada), the following report of the financial condition of the State at the close of the year 1909 is respectfully submitted.*

J. EGGERS,
State Controller.

TABULAR STATEMENTS

STATEMENT

[A] Showing the gross collections of State revenue, by counties, for the fiscal year commencing January 1, 1909, and ending December 31, 1909

Counties	Property tax					Total property tax	Tax on proceeds of mines, 1908	Tax on proceeds of mines, 1909	Total tax on proceeds of mines	Totals
	1904	1905	1907	1908	1909					
Churchill County				\$8,869.11	\$9,596.17	\$18,465.28	\$34.72		\$34.72	\$18,489.00
Clark County ¹				8,708.30	4,239.99	7,948.29				7,948.29
Douglas County				27,897.29	41,890.45	69,787.74				69,787.74
Elko County				23,128.18	27,102.11	52,914.02				52,914.02
Esmeralda County	\$3.00	\$0.37	\$680.36	6,494.98	7,077.90	13,572.83	7,201.04	\$19,739.18	26,940.22	79,854.24
Eureka County				23,322.49	26,562.00	49,874.49	89.63	359.91	449.54	14,022.37
Humboldt County				5,621.01	6,062.46	11,703.47	56.70	288.04	344.74	50,219.23
Lander County				12,094.07	328.58	12,438.27				11,703.47
Lincoln County ²			13.62	11,919.73	13,252.33	25,172.06		20.30	20.30	12,456.57
Lyon County				14,448.29	17,259.18	31,797.40	21.29	7.48	28.77	25,200.83
Nye County			\$9.93	3,610.04	4,933.42	8,543.46		2,796.55	2,796.55	34,598.95
Ormsby County				4,290.88	4,417.09	8,677.97				8,543.46
Storey County				46,586.58	54,824.20	101,411.83		19.32	247.29	8,925.26
Washoe County			1.06	11,918.54	18,146.97	30,065.51		3.50	3.50	101,415.33
White Pine County							382.75	5,249.06	5,631.81	35,697.32
Totals	\$3.00	\$0.37	\$784.96	\$205,869.44	\$235,701.85	\$442,359.62	\$8,014.10	\$28,483.34	\$36,497.44	\$478,857.06

¹No report. ²Partial report.

REPORT OF STATE CONTROLLER

COLLECTIONS BY COUNTIES—Continued

[A]

Miscellaneous sources

Counties	Sheep tax	Penalties	Dance halls	Sparring matches	Possessory claims	Court fines	Slot machines	Poll tax delinquent	Poll tax 1909	Totals
Churchill County	\$881.25					\$121.80		\$18.00	\$959.10	\$20,469.15
Clark County ¹						84.00	\$751.22		698.40	9,481.91
Douglas County						1,451.70	723.80	12.00	3,280.50	77,416.17
Elko County	2,152.93	\$48.00		\$846.00	\$7.50		893.50	16.50	3,304.20	84,962.44
Esmeralda County						73.25	170.00	9.00	859.95	15,142.07
Eureka County					7.50	1,243.90	790.20	43.50	2,711.40	54,996.23
Humboldt County						652.50	357.20		561.15	13,274.32
Lander County						90.00	648.60	42.00	1,432.35	14,699.52
Lincoln County ²						13.25	686.60	6.00	1,233.75	27,209.43
Lyon County			\$117.50			1,568.35	253.80	116.25	2,500.50	39,140.35
Nye County							1,212.60	1.50	625.65	10,383.21
Ormsby County						160.00	786.55		679.20	10,551.01
Storey County						2,834.00	1,739.00	48.00	4,240.05	110,276.38
Washoe County	489.02		441.80			1,210.95	203.51	7.50	6,862.05	44,912.15
White Pine County										
Totals	\$3,523.20	\$48.00	\$559.30	\$846.00	\$15.00	\$9,493.70	\$9,215.58	\$920.25	\$30,008.25	\$532,886.34

¹No report. ²Partial report.

REPORT OF STATE CONTROLLER

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STATEMENT Of the account of each county with the State for the fiscal year ending December 31, 1909

[B]

Counties	Dr. Gross collection of State revenue as per Auditors' statements	Cr. State's portion of salaries of county officers and deputies	Cr. Expressage on cash remittances from County Treasurers	Cr. Amount of cash paid into State Treasury
Churchill County	\$20,469.15	\$2,096.41	\$12.95	\$18,360.79
Clark County ¹	9,481.91	427.72	5.00	9,049.19
Douglas County	77,416.17	2,509.81	23.51	74,882.85
Elko County	84,962.44	1,964.35	206.25	82,791.84
Esmeralda County	15,142.07	1,028.28	23.60	14,084.19
Eureka County	64,938.23	2,200.36	68.00	52,739.87
Humboldt County	13,274.32	768.81	32.65	12,472.86
Lander County	14,669.52	407.58	35.00	14,226.94
Lincoln County ²	27,209.43	2,020.01	40.00	25,149.42
Lyon County	38,140.35	863.32	94.75	38,152.28
Nye County	10,383.21	884.71		9,498.50
Ormsby County	10,551.01	1,349.47	9.80	9,191.74
Storey County	110,276.38	5,854.97	26.70	104,394.71
Washoe County	44,912.15	2,691.00	106.93	42,114.22
White Pine County				
Totals	\$532,886.34	\$25,096.80	\$691.14	\$507,099.40

¹No report. ²Partial report.

(C) **STATEMENT**
Showing receipts into the several funds from all sources for the fiscal year commencing January 1, 1909, and ending December 31, 1909

From County Treasurers to various funds		\$506,813.73
From payments on land sales and contracts, to State School Fund	\$185,291.07	
From payments on land sales and contracts, to University Fund, 90,000-Acre Grant	800.48	
From payments on land sales and contracts, to State University Fund	513.45	
From interest on land payments, to General School Fund	\$76,440.12	186,606.00
From interest on land payments, to Interest Account, 90,000-Acre Grant	808.95	
From interest on land payments, to Contingent University Fund	488.46	
From interest on United States 4 per cent bonds in State School Fund		
From interest on Massachusetts State 3 per cent bonds in State School Fund	\$22,593.10	
From interest on Massachusetts State 3 per cent bonds in University Fund, 90,000-Acre Grant	704.05	
From interest on Massachusetts State 3 per cent bonds in State University Fund	554.00	
From interest on Massachusetts State 3 1/4 per cent bonds in State School Fund	\$8,862.15	23,851.15
From interest on Massachusetts State 3 1/4 per cent bonds in University Fund, 90,000-Acre Grant	1,575.00	
From interest on Massachusetts State 3 1/4 per cent bonds in State University Fund	490.00	
From interest on Idaho State 4 per cent bonds in State School Fund		
From interest on Nevada State 5 per cent bond in State School Fund		10,927.15
From interest on Nevada State 4 per cent bonds in State School Fund	\$4,770.00	1,478.83
From interest on Nevada State 4 per cent bonds in University Fund, 90,000-Acre Grant	760.00	19,000.00
From interest on Nevada State 4 per cent bonds in State University Fund	560.00	
From Governor, United States land sales		6,000.00
From Secretary of State, sale of Statutes and Compiled Laws	\$706.50	2,614.17
From Secretary of State, sale of Nevada Reports	953.75	
From Secretary of State, fees of office	44,038.56	
From Secretary of State, board of United States prisoners at Nevada State Prison	538.50	
From Secretary of State, attorneys' licenses	1,060.00	
From State Controller, insurance fees	\$10,356.31	47,287.30
From State Controller, optometry licenses	10.00	
From State Treasurer, State liquor licenses	\$60,753.89	10,366.31
From State Treasurer, redemption of Nevada State bonds	48,000.00	
From State Treasurer, State bank licenses	5,907.75	
From State Treasurer, unrecaptured baggage	32.75	114,394.39

From Clerk of Supreme Court, docket tax	\$210.00
From Clerk of Supreme Court, fees of office	1,097.70
From Clerk of Supreme Court, attorneys' licenses	480.00
From State Engineer, applications for water	1,707.70
From State Orphans' Home, board of patients	3,197.15
From Nevada Hospital for Mental Diseases, board of patients	2,955.20
From County Treasurers, District Judges' salaries	855.00
From County Treasurers, Deputy Superintendents of Public Instruction	42,367.74
From County Treasurers, Sheep Commissioners	7,386.40
From County Treasurers, county settlements	7,600.84
	285.67
	\$1,082,540.41
<i>Apportioned as follows:</i>	
General Fund	\$419,449.78
State School Fund	234,295.33
General School Fund	187,862.20
State Interest and Sinking Fund	31,840.87
State Interest Fund	21,600.96
Territorial Interest Fund	2,124.74
State University Interest and Sinking Fund of 1895	45,422.30
State Library Fund	210.00
Judicial Salary Fund	2,955.20
State Orphans' Home Fund	538.50
State Prison Fund	866.00
State Indigent Insane Fund	14,800.48
University Fund, 90,000-Acre Grant	3,848.00
Interest Account, 90,000-Acre Grant	513.45
State University Fund	33,667.66
Contingent University Fund	1,327.88
Contingent University Fund—Laboratory Bond Account	531.18
Contingent University Fund—Hospital Bond Account	42,367.74
District Judges' Salary Fund	6,315.29
State Orphans' Home Interest and Sinking Fund	631.39
Contingent University Fund, No. 1, 1905	1,894.57
Contingent University Fund, No. 2, 1905	7,386.40
Deputy Superintendents of Public Instruction Fund	10,977.45
State Prison Interest and Sinking Fund	11,124.04
Sheep Inspection Fund	
	\$1,082,540.41

RECEIPTS INTO THE SEVERAL FUNDS—Continued

[C]

<i>Character of cash receipts</i>		
Receipts applicable for general purposes.....	.....	\$451,376.45
Receipts for interest, redemption and purchase of Nevada State bonds.....	.....	77,244.33
Receipts for School Funds.....	.....	422,157.53
Receipts for State Library.....	.....	44,492.30
Receipts for District Judges.....	.....	42,367.74
Receipts for support of University of Nevada.....	.....	37,515.66
Receipts for Deputy Superintendents of Public Instruction.....	.....	7,386.40
		\$1,082,540.41
<i>Transfers from fund to fund</i>		
From General Fund to Legislative Fund.....	.....	\$66,000.00
From General Fund to Judicial Salary Fund.....	.....	14,780.00
From General Fund to State Orphans' Home Fund.....	.....	16,660.79
From General Fund to State Prison Fund.....	.....	42,664.00
From General Fund to State Indigent Insane Fund.....	.....	43,591.58
From General Fund to Sheep Inspection Fund.....	.....	9,638.62
From General Fund to Emergency School Fund.....	.....	3,000.00
From General Fund to Prison Building Fund.....	.....	910.35
From Sheep Inspection Fund to General Fund.....	.....	11,124.04
From General School Fund to Emergency School Fund.....	.....	3,000.00
From State Library Fund to General Fund.....	.....	18,607.30
From State Library Fund to General School Fund.....	.....	18,607.30
From Legislative Fund to General Fund.....	.....	2,308.34
From Emergency School Fund to General School Fund.....	.....	660.00
From Territorial Interest Fund to State Interest and Sinking Fund.....	.....	6,000.00
From Territorial Interest Fund to State University Interest and Sinking Fund.....	.....	14,684.13
From University Fund, 90,000-Acre Grant, to State University Fund.....	.....	10.00
From Contingent University Fund, Laboratory Bond Account, to State Interest and Sinking Fund.....	.....	178.93
From Contingent University Fund, Hospital Bond Account, to State Interest and Sinking Fund.....	.....	1,736.26
		\$274,161.64

STATEMENT

(1) Showing the amount of each appropriation made by law for the fiscal years 1909 and 1910, also special appropriations made in 1907 and 1908 unexpended; the amount expended under each during the first fiscal year ending December 31, 1909, and the balance unexpended

Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Amount expended during the fiscal year 1909	Total expended during the fiscal year 1909	Balance unexpended December 31, 1909
March 22, 1909	Salary of Governor.....	\$8,000.00	\$4,000.00		\$4,000.00
March 22, 1909	Salary of Governor's Private Secretary.....	4,900.00	2,310.75		2,489.25
March 22, 1909	Salary of Governor's Clerk.....	2,400.00	1,200.00		1,200.00
	Total for office of Governor.....			\$7,510.75	
March 22, 1909	Salary of Secretary of State, ex officio Clerk of the Supreme Court, and ex officio State Librarian.....	4,900.00	\$2,400.00		2,400.00
March 22, 1909	Salary of Deputy Secretary of State.....	4,800.00	2,308.45		2,491.55
March 22, 1909	Salary of Clerk.....	4,000.00	2,000.00		2,000.00
March 22, 1909	Salary of Stenographer.....	2,400.00	1,200.00		1,200.00
March 22, 1909	Salary of Typists.....	7,200.00	3,300.00		3,900.00
March 22, 1909	Salary of Assistant Librarian.....	3,000.00	1,482.30		1,517.70
	Total for office of Secretary of State.....			12,638.75	
March 22, 1909	Salary of State Controller.....	4,800.00	\$2,400.00		2,400.00
March 22, 1909	Salary of Deputy State Controller.....	4,000.00	2,000.00		2,000.00
March 22, 1909	Salary of Typist.....	2,400.00	1,200.00		1,200.00
	Total for office of State Controller.....			5,600.00	
March 22, 1909	Salary of State Treasurer.....	4,800.00	\$2,400.00		2,400.00
March 22, 1909	Salary of Deputy State Treasurer.....	4,000.00	2,000.00		2,000.00
March 22, 1909	Salary of Clerk.....	2,400.00	1,200.00		1,200.00
	Total for office of State Treasurer.....			5,600.00	
March 22, 1909	Salary of Attorney-General.....	4,000.00	\$2,000.00		2,000.00
March 22, 1909	Salary of Mineral Land Commissioner.....	5,000.00	2,500.00		2,500.00
	Carried forward.....	\$72,800.00	\$4,500.00	\$31,349.50	\$36,950.50

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

[D]	Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Amount expended during the fiscal year 1909	Total expended during the fiscal year 1909	Balance unexpended December 31, 1909
	March 22, 1909	Brought forward	\$72,800.00	\$4,500.00	\$31,949.50	\$38,850.50
	March 22, 1909	Salary of Deputy Attorney-General	4,800.00	1,854.85		2,945.15
	March 22, 1909	Salary of Typist	2,400.00	1,200.00		1,200.00
		Total for office of Attorney-General			7,554.85	
	March 22, 1909	Salary of Surveyor-General and State Land Register	4,800.00	2,400.00		2,400.00
	March 22, 1909	Salary of Deputy Surveyor-General and State Land Register	4,000.00	2,000.00		2,000.00
	March 22, 1909	Salary of Draughtsman	4,000.00	2,000.00		2,000.00
	March 22, 1909	Salary of Typist	2,400.00	1,200.00		1,200.00
	March 22, 1909	Salaries of Clerks	4,000.00	1,833.30		2,166.70
	March 22, 1909	Purchase of township plats	300.00	18.00		282.00
		Total for office of Surveyor-General			9,451.30	
	March 22, 1909	Salary of Superintendent of Public Instruction	4,000.00	2,000.00		2,000.00
	March 22, 1909	Salary of Typist	2,400.00	1,200.00		1,200.00
	March 22, 1909	Traveling expenses	800.00	16.20		783.80
	March 22, 1909	Teachers' Institute	750.00	237.70		512.30
		Total for office of Superintendent of Public Instruction			3,453.90	
	March 22, 1909	Salary of Justices of Supreme Court	30,000.00	15,000.00		15,000.00
	March 22, 1909	Salary of Stenographers	5,500.00	2,727.70		2,772.30
	March 22, 1909	Salary of Bailiff	500.00	288.00		232.00
	March 22, 1909	Salary of Official Reporter	3,600.00	1,500.00		2,100.00
	March 22, 1909	Salary of Reporter of Decisions	1,200.00	600.00		600.00
		Total for Judicial Department			20,095.70	
	March 22, 1909	Salary of State Auditor	4,800.00			3,033.35
	March 22, 1909	Traveling expenses of State Auditor	3,000.00			1,833.85
	March 22, 1909	Salary of State Veterinarian	3,600.00			1,800.00
	March 22, 1909	Salary of Chairman State Publicity Commission	5,000.00			2,500.00
	March 22, 1909	Salary of Superintendent of State Printing	6,000.00			2,983.85
	March 22, 1909	State printing	40,000.00			3,116.15
	March 22, 1909				19,205.00	20,795.00

March 22, 1909	Bookbinding	5,000.00	3,344.40	1,051.20
March 22, 1909	State printing (Emergency)	2,000.00	101.08	4,908.42
March 22, 1909	Printing and binding Nevada Reports, Vols. 31 and 32	1,000.00	104.00	3,401.10
March 22, 1909	New material and repairs for State Printing Office	1,200.00	680.72	310.28
March 22, 1909	Insurance for State Printing Office	1,200.00	49.20	1,150.80
March 22, 1909	Official advertising	38,400.00	700.00	400.00
March 22, 1909	Indexing and compiling Nevada Reports	9,200.00	21,002.62	17,197.38
March 22, 1909	State Orphans' Home, support of	5,070.00	1,300.00	1,270.00
March 22, 1909	State Orphans' Home, teachers' salaries	4,800.00	3,200.74	1,796.26
March 22, 1909	State Orphans' Home, salaries	4,800.00	2,400.00	2,400.00
March 22, 1909	State State Prison, support of	175,745.00	44,137.00	131,608.00
March 22, 1909	Nevada State Prison, death watch	6,000.00	1,888.97	4,110.03
March 22, 1909	Nevada State Prison, salary of Warden	6,000.00	2,822.55	3,177.45
March 22, 1909	Nevada Hospital for Mental Diseases, support of	92,000.00	44,446.58	47,553.42
March 22, 1909	Nevada Hospital for Mental Diseases, repairs	16,280.00	4,818.93	11,471.07
March 22, 1909	Nevada Hospital for Mental Diseases, salary of Superintendent	4,800.00	2,400.00	2,400.00
March 22, 1909	Tuition of deaf, dumb, and blind	7,000.00	2,129.13	4,870.87
March 22, 1909	Traveling expenses of District Judges	8,000.00	2,786.27	5,213.73
March 22, 1909	Salary of Watchman	2,640.00	1,320.00	1,320.00
March 22, 1909	Salary of Janitor	2,600.00	1,300.00	1,300.00
March 22, 1909	Salary of Engineer	2,600.00	1,300.00	1,300.00
March 22, 1909	Salary of Gardener	2,600.00	1,300.00	1,300.00
March 22, 1909	Stationery, fuel, and light	8,000.00	5,389.47	2,610.53
March 22, 1909	Current expenses	8,000.00	3,161.09	4,838.91
March 22, 1909	Election expenses	700.00	700.00	700.00
March 22, 1909	Capitol grounds	2,000.00	1,163.66	836.34
March 22, 1909	Supreme Court room, carpet and chairs	600.00	517.75	82.25
March 22, 1909	Expenses of Governor and Attorney-General	2,500.00	829.40	1,670.60
March 22, 1909	University of Nevada, heating plant	31,000.00	21,800.64	9,199.36
March 22, 1909	University of Nevada, support of	125,000.00	64,007.71	60,992.29
March 22, 1909	Insurance on Capitol Building and Armory	3,000.00	2,256.30	743.70
March 22, 1909	Rewards by Governor	2,000.00	172.00	2,000.00
March 22, 1909	State Board of Health	1,000.00	828.00	828.00
March 22, 1909	State Board of Assessors	4,000.00	798.70	3,201.30
March 22, 1909	Virginia City Mining School	3,600.00	1,753.40	1,846.60
March 22, 1909	License and Bullion Tax Agent, salary	5,000.00	2,447.95	2,552.05
March 22, 1909	License and Bullion Tax Agent, traveling expenses	3,000.00	1,352.48	1,647.52
March 22, 1909	Repairs to Capitol Building	3,000.00	274.46	2,725.54
March 22, 1909	Railroad Commissioners, salaries	20,000.00	10,000.00	10,000.00
March 22, 1909	Railroad Commissioners, salary of Clerk	4,800.00	2,269.35	2,530.65
March 22, 1909	Railroad Commissioners, expenses	10,000.00	4,635.63	5,364.37
March 22, 1909	Nevada State Fish Commission	7,800.00	4,219.68	3,580.32
Carried forward		\$850,895.00	\$373,148.56	\$477,746.44

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

[D]	Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Amount expended during the fiscal year 1909	Total expended during the fiscal year 1909	Balance unexpended December 31, 1909
	March 22, 1909	Brought forward	\$850,895.00		\$873,148.56	\$477,746.44
	March 22, 1909	Salary of Bank Examiner	5,500.00		1,637.65	3,962.35
	March 22, 1909	Traveling expenses of Bank Examiner	3,000.00		351.76	2,648.24
	March 22, 1909	University of Nevada, students' aid	5,000.00		2,532.00	2,468.00
	March 22, 1909	Nevada State Police	50,000.00		17,534.31	32,465.69
	March 22, 1909	Cataloguing State Library	3,000.00		500.00	2,500.00
	March 22, 1909	Examination for teachers	1,800.00		568.33	1,231.67
	March 22, 1909	Purchase of books for University of Nevada	10,000.00		5,316.22	4,683.78
	March 22, 1909	University of Nevada, salary of Professor Emeritus	1,200.00		550.00	650.00
	March 22, 1909	University of Nevada, furnishing Biological Building	4,000.00		3,921.68	78.32
	March 22, 1909	University of Nevada, green-house	5,000.00		2,782.97	2,217.03
	March 22, 1909	Salary of Inspector of Mines	7,200.00		2,690.00	4,540.00
	March 22, 1909	Traveling expenses of Inspector of Mines	3,600.00		1,355.75	2,244.25
	March 22, 1909	Expenses of office of Inspector of Mines	2,400.00		1,058.72	1,341.28
	March 22, 1909	Salary of Deputy Inspector of Mines	4,800.00		1,400.00	3,400.00
		Total amount appropriated for 1909 and 1910	\$857,395.00			
		Total amount disbursed from general appropriation for 1909			\$415,217.95	
		Balance in general appropriation account December 31, 1909				\$542,177.05
		<i>Special Appropriation Act, 1907—Unexpended</i>				
	March 5, 1907	Building Governor's Mansion	\$33,449.61	\$22,455.32		\$10,994.29
	March 12, 1907	Relief of Wellington Bowen	1,340.00	360.00		980.00
	March 22, 1907	Text-Book Commission	758.50			756.50
	March 26, 1907	Alterations in Capitol Building, library	3,500.00	2,941.69		558.41
	March 26, 1907	State Veterinarian, traveling expenses	983.00	725.80		257.20
	March 27, 1907	Secretary of State, filing cases	129.80	129.80		
	March 27, 1907	University of Nevada, dining hall	23.00	23.00		
	March 28, 1907	Purchase of printing press and machinery	879.87	867.98		11.89
	March 28, 1907	Mining and Metallurgical Building	18.14			18.14
	March 28, 1907	Mining and metallurgical equipment	357.48	119.24		238.24

REPORT OF STATE CONTROLLER

March 20, 1907	Official advertising	300.00	300.00		
March 20, 1907	Deputy Superintendents of Public Instruction, salary and expenses	7,864.31	7,868.03		176.28
	Balance unexpended	\$49,601.71			
	Amount expended during 1909			\$35,610.76	
	Balance unexpended December 31, 1909				\$13,990.95
	<i>Special Appropriation Acts, 1908—Unexpended</i>				
Jan. 29, 1908	Nevada State Police	\$102,367.37	\$4,225.00		\$98,142.37
Feb. 7, 1908	Nevada State Prison, improvements	17,426.83	17,426.83		
Feb. 7, 1908	Furnishing Mackay Building	2,338.00	705.32		1,632.68
Feb. 7, 1908	Traveling expenses, Governor and Attorney-General	2,148.85	280.55		1,868.30
Feb. 8, 1908	Removal of State Library	21,207.44	21,198.49		8.95
March 22, 1908	Printing and binding Nevada Supreme Court Reports	1,485.94	794.50		691.44
	Balance unexpended January 1, 1909	\$146,972.53			
	Amount expended during 1909			\$44,610.79	
	Balance unexpended December 31, 1909				\$102,361.74
	<i>Special Appropriation Acts of 1909</i>				
Jan. 22, 1909	Creating Legislative Fund	\$60,000.00	\$60,000.00		\$500.00
Feb. 4, 1909	Portrait of Governor John Sparks	500.00			211.29
Feb. 5, 1909	State Fish Hatchery	5,000.00	4,788.71		253.48
Feb. 13, 1909	Filing-cases for Governor, Secretary of State, and Attorney-General	3,000.00	2,746.52		6,680.00
Feb. 13, 1909	Emergency School Fund	12,000.00	5,340.00		
Feb. 18, 1909	Deficiency, Historical Society	681.65	681.65		
Feb. 18, 1909	Lincoln County Experiment Farm	12,000.00	7,261.19		4,738.81
Feb. 20, 1909	Support of Irrigation	25,000.00	13,030.35		11,969.65
Feb. 24, 1909	Board of Sheep Commissioners	24,000.00	9,688.62		14,311.38
Feb. 24, 1909	Relief of Sheep Commission	2,124.52	2,124.52		
Feb. 26, 1909	Relief of W. M. Weathers	24.30	24.30		
March 2, 1909	Agricultural Dry Farm	10,000.00	257.45		9,742.55
March 3, 1909	Relief of Burke Bros.	22.95	22.95		
March 5, 1909	Care of G. A. R. Cemetery	300.00	150.00		150.00
March 8, 1909	Relief of Daniel Tierney	1,000.00	1,000.00		
March 8, 1909	Relief of Miss Brown, et al., legislative attaché's	705.00	705.00		
March 13, 1909	Deficiency of University of Nevada	16,769.18	16,769.18		
March 13, 1909	Additional land, University of Nevada	2,290.00	2,290.00		

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

[D]	Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Amount expended during the fiscal year 1909	Total expended during the fiscal year 1909	Balance unexpended December 31, 1909
	March 13, 1909	Brought forward	\$179,085.10	\$130,547.94		\$48,537.16
	March 16, 1909	Food adulterations	6,000.00	172.72		5,827.28
	March 18, 1909	Relief of D. P. Randall	262.50	262.50		
	March 19, 1909	Legislative Fund, additional	6,000.00	3,691.66		2,308.34
	March 19, 1909	University of Nevada, Investigating Committee	400.00	400.00		
	March 19, 1909	Extra enrolling, Legislature	192.00	192.00		
	March 20, 1909	State Printing Office, Bookkeeper	2,400.00	988.75		1,461.25
	March 20, 1909	State Prison, new building and grounds	100,000.00	910.35		99,089.65
	March 22, 1909	Checking legislative records	200.00	200.00		
	March 22, 1909	Normal Training Schools	27,000.00			27,000.00
	March 23, 1909	Relief of J. J. Owens	67.50	67.50		
	March 23, 1909	State loan, Nevada State Prison buildings	105,000.00			105,000.00
	March 23, 1909	Relief of O. H. Gallup	1,235.00	1,235.00		
	March 23, 1909	Filing-cases for State Land Office	1,500.00	1,124.48		375.52
	March 23, 1909	State Prison, repairing walls, etc.	15,000.00	756.38		14,243.62
	March 23, 1909	Relief of Cole et al.	200.00	200.00		
	March 23, 1909	Nevada Hospital for Mental Diseases, ward building	43,710.00	20,089.95		23,650.05
	March 24, 1909	Expenses and salaries of Deputy Superintendents	22,600.00	6,424.93		16,175.07
	March 24, 1909	Typesetting machine, State Printing Office	7,100.00	5,302.54		1,797.46
	March 24, 1909	State Prison, machinery	50,000.00			50,000.00
	March 24, 1909	Relief of Mrs. J. W. Guthrie	33.75	33.75		
	March 24, 1909	New banking law	20,000.00	6,586.43		13,413.57
	March 24, 1909	Relief of A. C. House	120.35	120.35		
	March 24, 1909	New water system	7,600.00	5,419.48		2,080.52
	March 24, 1909	Relief of Henry Lemaire	101.25	101.25		
	March 24, 1909	Maintenance of Governor's Mansion	6,000.00	1,904.21		4,095.79
	March 24, 1909	Mining Congress, Goldfield, Nevada	5,000.00	5,000.00		
	March 24, 1909	Repairs to State Capitol and Printing Office	7,500.00	680.75		6,849.25
	March 24, 1909	Relief of J. S. Orr and J. P. O'Brien	109.40	109.40		
	March 24, 1909	Relief of Carson Valley Bank	1,500.00	1,500.00		
	March 24, 1909	Relief of W. L. Cox	1,170.00	1,170.00		
	March 24, 1909	Relief of Miller, Southern Pacific Company, and Smith	1,015.32	1,015.32		
	March 24, 1909	University of Nevada, Manzanita Hall addition	25,000.00	24,405.93		594.07
	March 26, 1909	University of Nevada, Hygienic Laboratory	8,000.00	2,964.08		5,035.92

March 31, 1900	Relief of Mrs. Nancy Sparks	10,430.15	10,430.15	
March 31, 1900	Compilation of statutes	5,150.00	5,150.00	9,850.00
	Total appropriations for special purposes		\$976,492.82	
	Total expended for special purposes			\$230,107.80
	Balance unexpended, December 31, 1900			\$487,384.52
	<i>Miscellaneous disbursements authorized by law</i>			
March 13, 1903	State Board of Revenue, expenses	\$3,000.00		\$3,000.00
March 6, 1873	Withdrawals of special deposits on land from State School Fund	688.57	688.57	
	Withdrawals of special deposits on land from State University Fund	110.00	110.00	
	Salaries of District Judges	46,571.50	42,290.30	
	Purchase of books, State Library	8,086.71	8,086.71	
				\$51,175.58
March 8, 1867	<i>Support of Schools</i>			
	First semi-annual apportionment for 1869	\$149,562.83		
	Churchill County		\$5,334.75	
	Douglas County		3,992.50	
	Elko County		12,972.50	
	Esmeralda County		16,678.90	
	Eureka County		3,917.85	
	Humboldt County		8,942.65	
	Lander County		3,295.95	
	Lincoln County		14,576.95	
	Lyon County		6,455.15	
	Nye County		13,917.75	
	Ormsby County		6,156.65	
	Storey County		6,989.95	
	Washoe County		36,803.03	
	White Pine County		9,328.25	
				\$149,562.83
March 8, 1867	Second semi-annual apportionment for 1909	99,115.04		
	Churchill County		\$3,572.60	
	Clark County		5,085.30	
	Douglas County		2,588.75	
	Elko County		8,215.30	
	Esmeralda County		12,150.00	
	Eureka County		2,381.70	
	Humboldt County		6,115.25	
	Lander County		2,059.85	
	Lincoln County		4,924.35	
	Carried forward	\$248,677.87	\$47,063.10	\$149,562.83

APPROPRIATIONS AND EXPENDITURES—Continued

[D]	Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Amount expended during the fiscal year 1909	Total expended during the fiscal year 1909	Balance unexpended December 31, 1909
		Brought forward	\$248,677.87	\$47,063.10	\$149,562.83	
		Lyon County		4,361.15		
		Nye County		8,875.15		
		Ormsby County		3,669.15		
		Storey County		3,942.70		
		Washoe County		24,316.10		
		White Pine County		6,867.69		
		Total for support of schools	\$248,677.87		\$90,115.04	
		Total disbursed for support of schools			\$248,677.87	
		Interest payments on Nevada State bonds				
		Interest on \$380,000 Nevada 5 per cent bond	\$19,000.00	\$19,000.00		
		Interest on Nevada 4 per cent bonds	6,090.00	6,090.00		
		Total interest on Nevada State bonds	\$25,090.00		\$25,090.00	
		Total disbursed				
		Redemption of Nevada State bonds				
		Nevada State 4 per cent bonds of 1895		\$30,000.00		
		Nevada State 4 per cent bonds of 1897		18,000.00		
		Total for redemption of Nevada State bonds			\$48,000.00	
		Purchase of bonds				
		Idaho State 4 per cent bonds			\$189,867.65	
		Recapitulation of disbursements				
		Under General Appropriation Act			\$415,217.95	
		Special Appropriation Acts, 1907			35,610.76	
		Special Appropriation Acts, 1908			44,610.79	
		Special Appropriation Acts, 1909			239,107.80	

Miscellaneous purposes.....	51,175.58
Support of schools.....	244,677.87
Interest on Nevada State bonds.....	25,080.00
Redemption of Nevada State bonds.....	48,000.00
Purchase of Idaho State 4 per cent bonds.....	180,867.65
Total disbursements.....	\$1,297,358.40

[D]

Recapitulation of Expenditures for the fiscal year 1909

Office of Governor.....	\$7,510.75
Office of Secretary of State	12,638.75
Office of State Controller	5,600.00
Office of State Treasurer.....	5,600.00
Office of Attorney-General.....	7,554.85
Office of Surveyor-General.....	9,451.30
Office of Superintendent of Public Instruction.....	3,453.90
Judicial Department	20,095.70
State Auditor, salary	1,766.65
State Auditor, traveling expenses	1,116.15
State Veterinarian, salary	1,800.00
Chairman Publicity Commission, salary	2,500.00
Superintendent of State Printing, salary	2,883.85
Support of State Printing Office.....	19,205.00
Support of bookbinding	3,348.80
State printing (Emergency)	491.58
Printing and binding Nevada Reports, Vols. 31 and 32	198.90
New material for State Printing Office	689.72
Insurance on State Printing Office.....	49.20
Official advertising	800.00
Indexing and compiling Nevada Reports.....	700.00
State Orphans' Home, support of	21,002.62
State Orphans' Home, salary of teachers	1,300.00
State Orphans' Home, repairs	3,200.74
State Orphans' Home, salary of Superintendent and Matron	2,400.00
State Prison, support of	44,137.00
State Prison, death watch	1,889.97
State Prison, salary of Warden	2,822.55
Nevada Hospital for Mental Diseases, support of	44,446.58
Nevada Hospital for Mental Diseases, repairs	4,818.93
Nevada Hospital for Mental Diseases, salary of Superintendent	2,400.00
Tuition of deaf, dumb, and blind	2,129.13
District Judges, traveling expenses	2,786.27
Watchman, salary	1,320.00
Janitor, salary	1,300.00
Gardener, salary	1,300.00
Engineer and Janitor, salary	1,300.00
Stationery, fuel, and light	5,389.47
Current expenses	3,161.09
Capitol grounds and water-works	1,163.66
Supreme Court room, desks and chairs	517.75
Expenses, Governor and Attorney-General	829.40
University of Nevada, heating plant	21,800.64
University of Nevada, support of	64,097.71
Insurance of Cap'tol Building and Armory	2,256.30
State Board of Health	172.00
State Board of Assessors	798.70
Virginia Mining School	1,753.40
License and Bullion Tax Agent, salary	2,447.95
License and Bullion Tax Agent, expenses	1,352.48
Repairs, Capitol Building	274.46
Railroad Commissioners, salaries	10,000.00
Railroad Commissioners, Clerk	2,269.35
Railroad Commissioners, expenses	4,635.63
Nevada State Fish Commission	4,219.68
Bank Examiner, salary	1,537.65
Bank Examiner, expenses	351.76
University of Nevada, students' aid	2,532.00
Nevada State Police	17,534.31
Cataloguing State Library	500.00
Examination for teachers	568.33
University of Nevada, purchase of books	5,316.22
University of Nevada, salary of Professor Emeritus	550.00
University of Nevada, furnishing Biological Building	3,921.68
University of Nevada, green-house	2,782.97
Inspector of Mines, salary	2,660.00
Inspector of Mines, traveling expenses	1,355.75
Inspector of Mines, office expenses	1,058.72
Inspector of Mines, salary of Deputy	1,400.00
Governor's Mansion, building	22,455.32
Relief of Wellington Bowen	360.00
Alterations in Library	2,941.69
Carried forward	

RECAPITULATION OF EXPENDITURES—Continued

[D]

Brought forward	\$440,974.86
State Veterinarian, expenses	725.80
Secretary of State, filing-cases	129.80
University of Nevada, dining hall	23.00
Purchase of printing press and machinery	867.98
Mining and metallurgical equipment	119.24
Official advertising	300.00
Deputy Superintendents of Public Instruction, salary, etc.	7,688.03
Nevada State Police	4,225.00
Nevada State Prison, improvements, etc.	17,426.93
Furnishing Mackay Building	705.32
Governor and Attorney-General, expenses	260.55
Removal of State Library	21,198.49
Printing and binding Nevada Supreme Court Reports	794.50
Creating Legislative Fund	60,000.00
State Fish Hatchery	4,788.71
Filing-cases, Governor, Secretary of State, and Attorney-General	2,746.52
Emergency School Fund	5,340.00
Deficiency, Historical Society	681.65
Lincoln County Experiment Farm	7,261.19
Support of irrigation	13,030.35
Board of Sheep Commissioners	9,688.62
Relief of Sheep Commission	2,124.52
Relief of W. M. Weathers	24.30
Agricultural Dry Farm	257.45
Relief of Burke Brothers	22.95
Care of G. A. R. Cemetery	150.00
Relief of Daniel Tierney	1,000.00
Relief of Miss Brown, et al., legislative attachés	705.00
Deficiency, University of Nevada	16,769.18
Additional land, University of Nevada	2,290.00
Deficiencies, 1907-1908	3,667.50
Food adulterations	172.72
Relief of D. P. Randall	262.50
Legislative Fund, additional	3,691.66
University of Nevada, investigation	400.00
Extra enrolling, Legislature	192.00
Bookkeeper, State Printing Office	938.75
State Prison, new buildings and grounds	910.35
Checking legislative records	200.00
Relief of J. J. Owens	67.50
Relief of O. H. Gallup	1,295.00
Filing-cases, State Land Office	1,124.48
Nevada State Prison, repairing walls, etc.	756.38
Relief of Cole, et al.	200.00
Nevada Hospital for Mental Diseases, ward building	20,059.95
Deputy Superintendents of Public Instruction, salaries, etc.	6,424.93
State Printing Office, typesetting machine	5,302.54
Relief of Mrs. J. W. Guthrie	33.75
New banking law	6,586.43
Relief of A. C. House	120.35
New water system	5,419.48
Relief of Henry Lemaire	101.25
Governor's Mansion, maintenance	1,904.21
Mining Congress, Goldfield, Nevada	5,000.00
Repairs, State Capitol and Printing Office	650.75
Relief of J. S. Orr and J. P. O'Brien	109.40
Relief of Carson Valley Bank	1,500.00
Relief of W. L. Cox	1,170.00
Relief of Miller, S. P. Co., and Smith	1,015.32
University of Nevada, addition to Manzanita Hall	24,405.93
University of Nevada, Hygienic Laboratory	2,964.08
Relief of Mrs. Nancy Sparks	10,430.15
Compilation of statutes	5,150.00
Withdrawals of special deposits, State School Fund	688.57
Withdrawals of special deposits, State University Fund	110.00
District Judges, salaries	42,280.30
Purchase of books	8,086.71
Support of schools	248,677.87
Interest on Nevada State bonds	25,090.00
Redemption of Nevada State bonds	48,000.00
Purchase of Idaho State 4 per cent bonds	189,867.65
Total	\$1,297,358.40

[E]

STATEMENT

Showing the transactions of the several funds during the fiscal year 1909, and their condition at the end of the year

1909	General Fund	Dr.	Cr.
Jan. 1.....	Balance in fund.....		\$480,565.29
Dec. 31.....	Insurance fees.....		10,356.31
	Optometry licenses.....		10.00
	Bank licenses and fees.....		5,607.75
	Water applications.....		3,637.15
	Liquor licenses.....		60,753.89
	Attorneys' licenses.....		1,050.00
	Clerk of Supreme Court, fees.....		1,067.70
	Sale of statutes.....		706.50
	Receipts from County Treasurers.....		336,260.48
	Transfer from Legislative Fund.....		2,308.34
	Transfer from Library Fund.....		18,607.30
	Transfer from Sheep Inspection Fund.....		11,124.04
	Transfer to Judicial Salary Fund.....	\$14,790.00	
	Transfer to State Orphans' Home Fund.....	16,660.79	
	Transfer to State Prison Fund.....	42,664.00	
	Transfer to Indigent Insane Fund.....	43,591.58	
	Transfer to Legislative Fund.....	66,000.00	
	Transfer to Sheep Inspection Fund.....	9,688.62	
	Transfer to Emergency School Fund.....	3,000.00	
	Transfer to Prison Building Fund.....	910.35	
	Warrants paid during 1909.....	473,886.77	
	Balance.....	260,862.64	
		\$932,054.75	\$932,054.75
	Balance in fund, December 31, 1909.....		\$260,862.64
1909	State School Fund	Dr.	Cr.
Jan. 1.....	Balance in fund.....		\$35,255.23
Dec. 31.....	Receipts from land contracts.....		185,291.07
	Interest on United States 4 per cent bonds.....		2,150.00
	Interest on Massachusetts State 3 per cent bonds.....		350.00
	Interest on Idaho State 4 per cent bonds.....		363.64
	Redemption of Nevada State 4 per cent bonds.....		34,000.00
	Sundries.....		2,646.92
	Receipts from County Treasurers.....		9,493.70
	Warrants paid during 1909.....	\$195,189.02	
	Balance.....	74,361.54	
		\$269,550.56	\$269,550.56
	Balance in fund, December 31, 1909.....		\$74,361.54
1909	General School Fund	Dr.	Cr.
Jan. 1.....	Balance in fund.....		\$143,718.54
Dec. 30.....	Interest on deferred land payments.....		76,440.12
	Interest on United States 4 per cent bonds.....		6,429.15
	Interest on Massachusetts State 3 per cent bonds.....		22,243.10
	Interest on Massachusetts State 3½ per cent bonds.....		8,862.15
	Interest on Nevada State 4 per cent bonds.....		4,770.00
	Interest on Nevada State 5 per cent bond.....		19,000.00
	Interest on Idaho State 4 per cent bonds.....		1,115.19
	Transfer from State Library Fund.....		18,607.30
	Transfer from Emergency School Fund.....		660.00
	Receipts from County Treasurers.....		49,002.49
	Transfer to Emergency School Fund.....	\$3,000.00	
	Warrants paid during 1909.....	257,951.02	
	Balance.....	89,897.02	
		\$350,848.04	\$350,848.04
	Balance in fund, December 31, 1909.....		\$89,897.02

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

[E]

1909		<i>State Interest and Sinking Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1		Balance in fund		\$19,624.39
Dec. 31		Transfer from Territorial Interest Fund		6,000.00
		Transfer from Contingent University Fund—Laboratory bonds		178.83
		Transfer from Contingent University Fund—Hospital bonds		1,736.26
		Receipts from County Treasurers		31,840.87
		Warrants paid during 1909	\$27,780.00	
		Balance	31,600.45	
			\$59,380.45	\$59,380.45
		Balance in fund, December 31, 1909		\$31,600.45
1909		<i>Territorial Interest Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1		Balance in fund		\$34,511.76
Dec. 31		Receipts from County Treasurers		21,600.96
		Transfer to State interest and Sinking Fund	\$6,000.00	
		Transfer to University Interest and Sinking Fund	14,684.13	
		Warrants paid during 1909	19,000.00	
		Balance	16,428.59	
			\$56,112.72	\$56,112.72
		Balance in fund, December 31, 1909		\$16,428.59
1909		<i>University Interest and Sinking Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1		Balance in fund		\$3,825.87
Dec. 31		Transfer from Territorial Interest Fund		14,684.13
		Receipts from County Treasurers		2,124.74
		Warrants paid during 1909	\$18,510.00	
		Balance	2,124.74	
			\$20,634.74	\$20,634.74
		Balance in fund, December 31, 1909		\$2,124.74
1909		<i>State Library Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1		Balance in fund		\$26,804.96
Dec. 31		Secretary of State, fees		44,088.55
		Sale of Nevada Supreme Court Reports		953.75
		Attorneys' licenses		430.00
		Transfer to General Fund	\$18,607.30	
		Transfer to General School Fund	18,607.30	
		Warrants paid during 1909	30,001.29	
		Balance	5,011.37	
			\$72,227.26	\$72,227.26
		Balance in fund, December 31, 1909		\$5,011.37
1909		<i>Judicial Salary Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1		Balance in fund		\$1,125.00
Dec. 31		Docket tax		210.00
		Transfers from General Fund		14,790.00
		Warrants paid during 1909	\$14,875.00	
		Balance	1,250.00	
			\$16,125.00	\$16,125.00
		Balance in fund, December 30, 1909		\$1,250.00

REPORT OF STATE CONTROLLER

[E]

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

1909		<i>State Orphans' Home Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund			\$1,386.63
Dec. 31	Board of children, etc.			2,955.20
	Transfers from General Fund			16,660.79
	Warrants paid during 1909	\$20,872.92		
	Balance	129.70		
		\$21,002.62		\$21,002.62
	Balance in fund, December 31, 1909			\$129.70
1909		<i>State Prison Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund			\$1,153.95
Dec. 31	Board of United States prisoners			538.50
	Transfers from General Fund			42,664.00
	Warrants paid during 1909	\$43,895.01		
	Balance	461.44		
		\$44,356.45		\$44,356.45
	Balance in fund, December 31, 1909			\$461.44
1909		<i>State Indigent Insane Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund			\$4,253.43
Dec. 31	Board of patients			855.00
	Transfers from General Fund			43,591.58
	Warrants paid during 1909	\$48,325.96		
	Balance	374.05		
		\$48,700.01		\$48,700.01
	Balance in fund, December 31, 1909			\$374.05
1909		<i>University Fund, 90,000-Acre Grant</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund			\$10,397.73
Dec. 31	Receipts from land contracts			800.48
	Redemption of Nevada State 4 per cent bonds			14,000.00
	Transfer to State University Fund	\$10.00		
	Warrants paid during 1909	None		
	Balance	25,188.21		
		\$25,198.21		\$25,198.21
	Balance in fund, December 31, 1909			\$25,188.21
1909		<i>Interest Account, 90,000-Acre Grant</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund			\$175.47
Dec. 31	Interest on deferred land payments			808.95
	Interest on Massachusetts State 3 per cent bonds			704.05
	Interest on Massachusetts State 3½ per cent bonds			1,575.00
	Interest on Nevada State 4 per cent bonds			760.00
	Warrants paid during 1909	\$3,843.10		
	Balance	180.37		
		\$4,023.47		\$4,023.47
	Balance in fund, December 31, 1909			\$180.37

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

[E]

1909	<i>State University Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$970.37
Dec. 31	Receipts from land contracts		513.45
	Transfer from University Fund, 90,000-Acre Grant		10.00
	Warrants paid during 1909	\$110.00	
	Balance	1,383.82	
		\$1,493.82	\$1,493.82
	Balance in fund, December 31, 1909		\$1,383.82
1909	<i>Contingent University Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$19,590.12
Dec. 31	Interest on deferred land payments		488.46
	Interest on Massachusetts State 3 per cent bonds		554.00
	Interest on Massachusetts State 3½ per cent bonds		490.00
	Interest on Nevada State 4 per cent bonds		560.00
	Receipts from County Treasurers		31,575.20
	Warrants paid during 1909	\$32,511.66	
	Balance	20,746.12	
		\$53,257.78	\$53,257.78
	Balance in fund, December 31, 1909		\$20,746.12
1909	<i>Contingent University Fund—Laboratory Bonds</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$2,218.93
Dec. 31	Receipts from County Treasurers		1,327.88
	Transfer to State Interest and Sinking Fund	\$178.93	
	Warrants paid during 1909	2,040.00	
	Balance	1,327.88	
		\$3,546.81	\$3,546.81
	Balance in fund, December 31, 1909		\$1,327.88
1909	<i>Contingent University Fund—Hospital Bonds</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$1,736.26
Dec. 31	Receipts from County Treasurers		531.18
	Transfer to State Interest and Sinking Fund	\$1,736.26	
	Balance	531.18	
		\$2,267.44	\$2,267.44
	Balance in fund, December 31, 1909		\$531.18
1909	<i>District Judges' Salary Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$3,036.96
Dec. 31	Receipts from County Treasurers		42,367.74
	Warrants paid during 1909	\$41,123.50	
	Balance	4,281.20	
		\$45,404.70	\$45,404.70
	Balance in fund, December 31, 1909		\$4,281.20
1909	<i>Orphans' Home Interest and Sinking Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1	Balance in fund		\$4,678.07
Dec. 31	Receipts from County Treasurers		6,315.29
	Warrants paid during 1909	\$4,880.00	
	Balance	6,113.36	
		\$10,993.36	\$10,993.36
	Balance in fund, December 31, 1909		\$6,113.36

[E]

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

		Dr.	Cr.
Contingent University Fund, No. 1, 1905			
1909			
Jan. 1....	Balance in fund		\$1,208.19
Dec. 31..	Receipts from County Treasurers.....		631.39
	Warrants paid during 1909	\$240.00	
	Balance	1,599.58	
		\$1,839.58	\$1,839.58
	Balance in fund, December 31, 1909		\$1,599.58
Contingent University Fund, No. 2, 1905			
1909			
Jan. 1....	Balance in fund		\$3,859.44
Dec. 31..	Receipts from County Treasurers.....		1,894.57
	Warrants paid during 1909	\$640.00	
	Balance	5,114.01	
		\$5,754.01	\$5,754.01
	Balance in fund, December 31, 1909		\$5,114.01
Mining and Metallurgical Building Fund			
1909			
Jan. 1....	Balance in fund		\$18.14
Dec. 31..	Warrants paid during 1909	None	
	Balance	\$18.14	
		\$18.14	\$18.14
	Balance in fund, December 31, 1909		\$18.14
Mining and Metallurgical Equipment Fund			
1909			
Jan. 1....	Balance in fund		\$366.73
Dec. 31..	Warrants paid during 1909	\$128.49	
	Balance	238.24	
		\$366.73	\$366.73
	Balance in fund, December 31, 1909		\$238.24
University of Nevada Dining Hall Fund			
1909			
Jan. 1....	Balance in fund		\$23.00
Dec. 31..	Warrants paid during 1909	\$23.00	
		\$23.00	\$23.00
Legislative Fund			
1909			
Jan. 22..	Transfer from General Fund		\$80,000.00
Mar. 18..	Transfer from General Fund		6,000.00
Dec. 31..	Transfer to General Fund	\$2,308.34	
	Warrants paid during 1909	63,691.66	
		\$66,000.00	\$66,000.00
Sheep Inspection Fund			
1909			
Jan. 1....	Balance in fund		\$398.90
Dec. 31..	Transfer from General Fund		9,688.62
	Receipts from County Treasurers.....		11,124.04
	Transfer to General Fund	\$11,124.04	
	Warrants paid during 1909	10,079.42	
	Balance	8.10	
		\$21,211.56	\$21,211.56
	Balance in fund, December 31, 1909		\$8.10

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

[E]

1909		Dr.	Cr.
<i>Emergency School Fund</i>			
Mar. 31.	Transfer from General Fund		\$3,000.00
July 31.	Transfer from General School Fund		3,000.00
Dec. 31.	Warrants paid during 1909	\$4,940.00	
	Transfer to General School Fund	660.00	
	Balance	400.00	
		\$6,000.00	\$6,000.00
	Balance in fund, December 31, 1909		\$400.00
1909		Dr.	Cr.
<i>State Prison Building Fund</i>			
Dec. 31.	Transfers from General Fund		\$910.35
	Warrants paid during 1909	\$910.35	
		\$910.35	\$910.35
1909		Dr.	Cr.
<i>State Prison Interest and Sinking Fund</i>			
Dec. 31.	Receipts from County Treasurers		\$10,977.45
	Balance	\$10,977.45	
		\$10,977.45	\$10,977.45
	Balance in fund, December 31, 1909		\$10,977.45
1909		Dr.	Cr.
<i>Deputy Superintendents' Fund</i>			
Jan. 1.	Balance in fund		\$1,537.90
June 31.	Receipts from County Treasurers, District No. 1		1,290.00
	Receipts from County Treasurers, District No. 2		1,398.25
	Receipts from County Treasurers, District No. 3		1,400.00
	Receipts from County Treasurers, District No. 4		1,649.90
	Receipts from County Treasurers, District No. 5		1,648.25
	Warrants paid during 1909	\$8,748.02	
	Balance	176.28	
		\$8,924.30	\$8,924.30
	Balance in fund, December 31, 1909		\$176.28
1909		Dr.	Cr.
<i>County Settlement Fund</i>			
Jan. 1.	Balance in fund		\$285.67
Dec. 31.	Receipts from County Treasurers		\$506,813.73
	Warrants paid during 1909	\$507,099.40	
		\$507,099.40	\$507,099.40

REPORT OF STATE CONTROLLER

STATEMENT

[F] Showing the balance in the State Treasury to the credit of the various funds on January 1, 1909, and the apportionment of the receipts and transfers for the fiscal year ending December 31, 1909

Apportioned to—	Balance in Treasury January 1, 1909	Receipts and transfers during the year 1909	Total
General Fund.....	\$480,565.29	\$451,489.46	\$932,054.75
State School Fund.....	35,255.23	234,295.33	269,550.56
General School Fund.....	183,718.54	207,129.50	350,848.04
State Interest and Sinking Fund.....	19,624.39	39,756.06	59,380.45
Territorial Interest Fund.....	34,511.76	21,600.96	56,112.72
University Interest and Sinking Fund.....	3,825.87	16,808.87	20,634.74
State Library Fund.....	26,804.96	64,029.60	90,834.56
Judicial Salary Fund.....	1,125.00	15,000.00	16,125.00
State Orphans' Home Fund.....	1,386.63	19,615.99	21,002.62
State Prison Fund.....	1,153.95	43,202.50	44,356.45
State Indigent Insane Fund.....	4,253.43	44,446.58	48,700.01
University Fund, 90,000-Acre Grant.....	10,397.73	14,800.48	25,198.21
Interest Account, 90,000-Acre Grant.....	175.47	3,848.00	4,023.47
State University Fund.....	970.37	513.45	1,483.82
Contingent University Fund.....	19,590.12	33,667.66	53,257.78
Contingent University Fund, Laboratory bonds.....	2,218.93	1,327.88	3,546.81
Contingent University Fund, Hospital bonds.....	1,736.26	531.18	2,267.44
District Judges, Salary Fund.....	3,036.96	42,367.74	45,404.70
Orphans' Home Interest and Sinking Fund.....	4,678.07	6,315.29	10,993.36
Contingent University Fund, No. 1, 1905.....	1,208.19	631.39	1,839.58
Contingent University Fund, No. 2, 1905.....	3,869.44	1,894.57	5,754.01
Mining and Metallurgical Building Fund.....	18.14	18.14	36.28
Mining and Metallurgical Equipment Fund.....	366.73	366.73	733.46
University of Nevada Dining Hall Fund.....	23.00	23.00	46.00
Legislative Fund.....	398.90	66,000.00	66,000.00
Sheep Inspection Fund.....	.....	20,802.66	21,201.56
Emergency School Fund.....	.....	6,000.00	6,000.00
State Prison Building Fund.....	.....	910.35	910.35
State Prison Interest and Sinking Fund.....	.....	10,977.45	10,977.45
Deputy Superintendents' Fund.....	1,537.90	7,386.40	8,924.30
County Settlement Fund.....	285.67	506,813.73	507,099.40
Totals.....	\$802,726.93	\$1,882,163.08	\$2,684,890.01

REPORT OF STATE CONTROLLER

31

STATEMENT

(c) Showing the outstanding warrants on the several funds January 1, 1909, the amounts drawn during the year 1909, the amounts paid, canceled and returned by the State Treasurer during 1909, and the amounts outstanding December 31, 1909

Names of funds	Amounts outstanding January 1, 1909	Amounts drawn during 1909	Amounts paid and returned during 1909	Amounts outstanding December 31, 1909
General Fund	\$29,279.09	\$464,072.14	\$473,886.77	\$19,464.46
State School Fund	748.15	104,807.52	195,186.02	366.65
General School Fund	7,423.65	250,694.07	257,951.02	196.70
State Interest and Sinking Fund		27,780.00	27,780.00	
Territorial Interest Fund		19,000.00	19,000.00	
University Interest and Sinking Fund		18,510.00	18,510.00	
State Library Fund		29,415.00	30,001.29	11.28
Judicial Salary Fund	1,125.00	15,000.00	14,875.00	1,250.00
State Orphans' Home Fund		21,002.62	20,872.92	129.70
State Prison Fund		44,137.00	43,895.01	461.44
State Indigent Insane Fund	219.45	44,446.58	48,325.96	374.05
Interest Account, 90,000-Acre Grant	4,253.43	3,683.73	3,843.10	
State University Fund	159.37	110.00	110.00	
Contingent University Fund	5,515.31	27,148.54	32,511.66	152.19
Contingent University Fund, Laboratory bonds		2,040.00	2,040.00	
District Judges, Salary Fund	2,292.00	42,290.30	41,123.50	3,458.80
Orphans' Home Interest and Sinking Fund		4,880.00	4,880.00	
Contingent University Fund, No. 1, 1905		240.00	240.00	
Contingent University Fund, No. 2, 1905		640.00	640.00	
Mining and Metallurgical Equipment Fund		119.24	128.49	
University of Nevada Dining Hall Fund	9.25	23.00	23.00	
Legislative Fund		63,691.66	63,691.66	
Sheep Inspection Fund		9,688.62	10,079.42	8.10
Emergency School Fund	398.90	5,340.00	4,940.00	400.00
State Prison Building Fund		910.35	910.35	
Deputy Superintendents' Fund	1,059.99	7,688.03	8,748.02	
County Settlement Fund		507,089.40	507,089.40	
Totals	\$53,081.16	\$1,804,457.80	\$1,831,295.59	\$26,243.37

REPORT OF STATE CONTROLLER

[H] **STATEMENT**
Showing the balance in the several funds of the State Treasury, the outstanding warrants and the net balance on December 31, 1909

Names of funds	Balance in funds	Warrants outstanding	Net balance in funds
General Fund.....	\$260,862.64	\$19,464.46	\$241,398.18
State School Fund.....	74,561.54	366.65	73,994.89
General School Fund.....	89,897.02	166.70	89,730.32
State Interest and Sinking Fund.....	31,600.45		31,600.45
Territorial Interest Fund.....	16,428.59		16,428.59
University Interest and Sinking Fund.....	2,124.74		2,124.74
State Library Fund.....	5,011.37	11.28	5,000.09
Judicial Salary Fund.....	1,250.00	1,250.00	
State Orphans' Home Fund.....	129.70	129.70	
State Prison Fund.....	461.44	461.44	
State Indigent Insane Fund.....	374.05	374.05	
University Fund, 90,000-Acre Grant.....	25,188.21		25,188.21
Interest Account, 90,000-Acre Grant.....	180.37		180.37
State University Fund.....	1,383.82		1,383.82
Contingent University Fund.....	20,746.12	152.19	20,593.93
Contingent University Fund, Laboratory bonds.....	1,327.88		1,327.88
Contingent University Fund, Hospital bonds.....	531.18		531.18
District Judges' Salary Fund.....	4,281.20	3,458.80	822.40
Orphans' Home Interest and Sinking Fund.....	6,113.36		6,113.36
Contingent University Fund, No. 1, 1905.....	1,569.58		1,569.58
Contingent University Fund, No. 2, 1905.....	5,114.01		5,114.01
Mining and Metallurgical Building Fund.....	18.14		18.14
Mining and Metallurgical Equipment Fund.....	238.24		238.24
Sheep Inspection Fund.....	8.10	8.10	
Emergency School Fund.....	400.00	400.00	
State Prison Interest and Sinking Fund.....	10,977.45		10,977.45
Deputy Superintendents' Fund.....	176.28		176.28
Totals	\$560,785.48	\$26,243.37	\$534,542.11

[1]

STATEMENT

Showing the assessed value of property for the year 1909, and the amount of State and county taxes thereon, with the amount due in June, 1910, and the amount delinquent as reported by the County Auditors in December, 1909

Counties	Value of real estate	Value of personal property	Total of valuation	State tax	County tax	Total tax	Taxes due in June, 1910	Delinquent for State purposes	Delinquent for county purposes	Total amount delinquent
Churchill	\$3,169,022.00	\$717,253.00	\$3,886,275.00	\$23,317.65	\$54,246.62	\$77,564.27	\$20,135.16	\$5,858.98	\$13,670.75	\$19,529.64
Clark	744,078.50	2,031,938.48	2,775,944.98							
Douglas	974,336.00	301,280.00	1,275,616.00	7,654.05	22,962.15	30,616.20	13,433.78	30.82	92.46	123.28
Elko	8,338,452.00	8,496,911.00	11,825,363.00	70,952.17	119,467.16	190,419.33	76,567.13	168.18	285.93	454.11
Esmeralda	7,451,599.79	590,506.54	7,982,106.33	47,895.83	139,686.79	187,582.62	68,759.42	3,237.45	9,433.07	12,670.52
Eureka	1,590,162.00	569,895.00	2,159,057.00	12,954.34	33,465.39	46,419.73	22,027.94	62.71	162.01	224.72
Humboldt	5,957,589.00	1,906,386.00	7,863,985.00	47,201.91	70,802.87	118,004.78	50,723.46	352.66	529.00	881.66
Lander	1,335,573.50	496,380.81	1,831,954.31	11,005.70	41,258.37	52,264.07	22,815.30	120.02	450.09	570.11
Lincoln	1,511,509.50	387,661.03	1,899,170.53	11,414.72	48,885.36	60,300.08	25,118.94	114.00	511.19	625.19
Lyon	2,973,356.00	700,279.00	3,673,635.00	22,041.81	29,389.08	51,430.89	23,917.20	253.90	338.40	592.20
Nye	3,710,327.51	913,958.12	4,624,285.63	28,416.46	107,839.03	136,255.49	53,533.60	1,955.64	6,911.24	8,866.88
Ormsby	1,029,130.00	327,960.00	1,357,090.00	8,142.54	21,034.89	29,177.43	12,758.42	55.20	142.60	197.80
Storey	1,196,764.90	257,357.26	1,453,122.16	8,716.89	20,707.21	29,424.10	12,802.48	495.62	1,177.54	1,673.16
Washoe	10,483,600.00	5,460,445.00	15,944,045.00	96,664.27	111,694.93	207,359.20	86,377.30	787.77	919.06	1,706.83
White Pine	3,515,088.00	1,755,804.00	5,270,892.00	31,625.34	73,792.34	105,417.68	42,092.86	1,324.70	3,090.97	4,415.67
Totals	\$53,979,655.70	\$19,845,945.24	\$73,825,600.94	\$429,906.17	\$895,292.19	\$1,322,238.36	\$531,062.99	\$14,817.46	\$314,941.31	\$552,531.77

REPORT OF STATE CONTROLLER

REPORT OF STATE CONTROLLER

STATEMENT

[J] Showing the annual assessment of real and personal property, and the net proceeds of the mines, from the organization of the State Government to the year 1908, inclusive

Year	State tax rate	Value of real estate and improvements	Value of personal property	Total value of property	Net proceeds of mines	Total assessment
Assessment Roll of 1865	\$0.95			\$18,688,275.76	\$5,286,672.34	\$21,984,948.10
Assessment Roll of 1866	.95			17,650,214.86	2,207,880.85	19,858,095.71
Assessment Roll of 1867	1.25	\$10,229,597.07	\$8,971,492.94	19,203,090.01	7,041,536.56	26,244,626.57
Assessment Roll of 1868	1.25	10,598,142.73	8,236,077.63	18,834,220.36	6,534,169.88	25,368,390.24
Assessment Roll of 1869	1.12½	14,841,620.62	11,345,208.47	26,186,829.09	4,252,897.29	30,439,726.38
Assessment Roll of 1870	1.12½	11,320,113.52	8,377,986.52	19,698,109.04	5,910,386.16	25,608,507.20
Assessment Roll of 1871	1.25	11,490,442.79	9,410,566.88	20,901,009.67	7,856,071.73	28,757,081.40
Assessment Roll of 1872	1.25	12,120,110.00	10,750,085.32	22,879,145.32	7,814,176.97	30,693,322.29
Assessment Roll of 1873	1.25	13,513,229.87	13,353,275.37	26,866,505.24	14,209,048.58	41,075,553.82
Assessment Roll of 1874	1.25	14,125,578.01	12,504,701.21	26,630,279.22	13,868,578.17	40,498,857.39
Assessment Roll of 1875	.80	15,502,582.68	13,737,472.67	29,239,955.35	17,003,869.95	46,243,825.30
Assessment Roll of 1876	.90	16,820,383.87	12,744,289.36	29,564,673.23	24,167,408.34	53,732,081.57
Assessment Roll of 1877	.90	18,021,252.38	11,600,341.66	29,621,594.04	24,033,532.53	53,655,126.57
Assessment Roll of 1878	.90	17,535,082.00	10,489,549.39	28,024,631.39	23,045,969.11	51,070,579.50
Assessment Roll of 1879	.55	17,941,030.73	11,350,429.45	29,291,460.18	7,268,361.59	36,559,821.77
Assessment Roll of 1880	.55	17,742,714.07	9,855,944.59	27,598,658.66	4,496,738.91	32,095,397.57
Assessment Roll of 1881	.80	18,960,520.94	9,476,717.73	28,437,238.67	2,542,371.60	30,909,610.27
Assessment Roll of 1882	.90	19,152,541.59	8,216,793.78	27,369,335.37	1,740,554.49	29,109,889.86
Assessment Roll of 1883	.90	18,845,868.01	8,912,304.80	27,758,172.81	1,643,407.89	29,401,580.70
Assessment Roll of 1884	.90	17,598,271.50	9,029,027.53	26,627,299.03	1,453,686.33	28,080,985.36
Assessment Roll of 1885	.90	17,082,944.50	9,400,344.51	26,483,289.01	989,336.19	27,472,625.20
Assessment Roll of 1886	.80	16,024,245.82	9,508,632.01	25,532,877.83	554,946.62	26,087,824.45
Assessment Roll of 1887	.80	15,649,536.55	10,790,670.22	26,440,206.77	1,557,132.43	27,997,339.20
Assessment Roll of 1888	.90	17,013,582.15	9,724,796.38	26,738,378.53	2,109,293.83	28,847,672.36
Assessment Roll of 1889	.90	17,418,101.90	9,211,579.31	26,629,681.21	1,285,493.57	27,915,174.78
Assessment Roll of 1890	.80	16,984,721.02	7,728,663.55	24,713,384.57	686,709.51	25,400,094.08
Assessment Roll of 1891	.75	21,470,055.05	8,337,507.93	29,807,562.98	762,896.71	30,570,459.69
Assessment Roll of 1892	.75	21,840,280.17	7,617,190.78	31,096,340.96	222,215.40	31,318,556.36
Assessment Roll of 1893	.80	18,029,819.65	8,148,241.24	26,178,060.89	157,514.02	26,335,574.91
Assessment Roll of 1894	.90	16,754,871.20	6,873,849.20	23,628,720.40	181,294.88	23,810,015.33
Assessment Roll of 1895	.90	15,586,644.57	7,969,077.66	23,555,722.23	167,739.62	23,723,461.85
Assessment Roll of 1896	.90	16,932,837.00	6,173,296.80	23,106,134.00	362,334.74	23,468,468.83
Assessment Roll of 1897	.92	16,639,662.84	6,408,534.50	23,048,197.34	449,060.96	23,497,248.30

Assessment Roll of 1888	.62	16,364,660.16	6,822,655.00	23,187,211.16	330,034.13	23,517,245.29
Assessment Roll of 1889	1.00	15,850,727.26	7,703,731.10	23,554,458.36	129,251.33	23,683,709.69
Assessment Roll of 1890	1.00	16,678,404.34	7,602,462.43	24,180,866.77	105,000.45	24,285,867.22
Assessment Roll of 1891	.80	19,239,526.00	8,707,265.57	28,046,791.57	234,461.68	28,281,253.25
Assessment Roll of 1892	.80	20,103,308.76	9,215,357.86	29,318,666.62	706,710.18	29,999,376.79
Assessment Roll of 1893	.76	22,764,049.37	9,943,414.23	32,707,463.60	454,219.87	33,161,683.47
Assessment Roll of 1894	.76	25,584,639.36	10,715,405.06	36,270,044.42	925,634.52	37,195,679.94
Assessment Roll of 1895	.76	30,637,241.47	10,987,859.21	41,625,100.68	1,594,584.21	43,219,684.89
Assessment Roll of 1896 (incomplete)	.76	32,242,373.21	12,223,625.87	44,466,000.08	2,378,011.50	46,844,011.58
Assessment Roll of 1897	.70	49,702,148.31	15,382,617.65	65,084,765.96	6,901,515.67	71,986,281.63
Assessment Roll of 1898	.70	50,482,266.38	23,373,885.88	73,856,152.26	3,154,109.17	77,010,261.43
Assessment Roll of 1899	.60	53,979,655.70	19,845,945.24	73,825,600.94	5,784,601.15	79,610,202.09

REPORT OF STATE CONTROLLER

STATEMENT
Showing the net receipts into the State Treasury from the organization of the State Government to December 31, 1909

[K]

Year	State tax on real and personal property	State tax on proceeds of mines	State poll tax	County miscellaneous sources	Receipts of State Prison	Premium and interest on bonds other than Nevada State bonds	Sale of State lands	State miscellaneous sources	Totals
1865	\$243,136.92	\$15,447.36	\$17,069.24	\$1,841.19	\$1,585.47		\$6,735.00	\$30,222.13	\$316,047.31
1866	156,877.60	13,554.12	20,454.61	8,198.76	1,061.00		1,392.00	22,930.63	325,468.72
1867	192,010.78	40,755.73	17,492.20	14,482.39	2,204.35		3,126.00	54,705.63	324,230.10
1868	189,687.62	74,034.39	31,315.68	6,751.62	865.69		5,654.90	39,615.26	347,925.06
1869	228,814.52	57,426.76	24,516.26	26,684.98			28,747.00	38,972.89	405,162.41
1870	175,903.57	40,045.64	20,040.03	20,557.17	96.50		50,936.71	18,244.84	334,624.41
1871	214,106.06	70,298.65	20,460.68	15,744.45	878.90		27,461.31	32,264.69	381,214.74
1872	254,706.61	121,917.79	20,177.21	23,135.89	3,162.83		37,186.91	76,801.28	537,091.52
1873	285,104.41	179,792.48	23,653.82	22,064.35	2,267.00		218,340.93	6,356.39	737,559.38
1874	275,369.65	163,114.28	23,196.20	28,841.67	21,701.60		30,457.19	3,648.28	548,228.77
1875	244,188.81	153,843.74	33,256.20	35,314.50	17,490.68	\$16,995.00	41,968.78	5,225.17	548,302.88
1876	224,794.89	103,916.53	31,990.79	33,581.23	37,943.09	21,630.00	16,063.93	5,684.81	475,665.27
1877	239,672.53	300,114.30	33,174.00	28,798.00	22,107.55	27,630.00	22,679.34	4,809.27	678,985.99
1878	223,758.24	198,480.68	28,648.00	29,508.88	35,884.07	26,085.00	40,790.90	7,163.84	590,289.61
1879	136,618.16	34,969.53	31,841.73	22,359.30	27,685.68	11,856.09	42,104.75	3,979.58	311,412.82
1880	125,077.48	27,039.14	22,731.40	19,595.80	31,427.57	7,000.00	64,873.74	5,372.90	303,118.03
1881	219,683.37	15,010.97	21,765.92	14,156.35	22,355.38	15,675.00	65,508.68	7,315.39	381,471.06
1882	211,263.51	41,724.06	21,877.45	8,288.40	35,562.44	2,875.00	82,702.55	8,862.54	413,155.95
1883	218,749.21	13,686.36	14,830.95	7,737.25	21,941.32	4,249.32	90,544.94	14,080.11	386,769.46
1884	210,702.62	11,715.71	10,630.92	3,464.90	23,524.03	7,000.00	94,973.77	16,257.19	378,329.14
1885	226,673.51	7,945.56	1,982.32	5,577.76	15,019.04	9,000.00	108,139.08	17,451.89	391,789.16
1886	206,015.99	2,516.47	14,526.71	5,687.01	10,890.07	15,000.00	122,685.06	18,748.47	397,849.78
1887	192,237.63	9,760.21	14,890.02	8,487.47	6,532.85	9,000.00	137,338.96	27,180.14	405,446.30
1888	233,014.68	13,988.32	13,942.52	10,630.07	11,286.18	12,000.00	96,322.54	46,770.54	437,904.85
1889	210,723.96	8,824.98	14,367.43	8,556.53	6,365.84	12,000.00	63,913.30	30,732.19	354,504.23
1890	202,015.22	5,895.69	8,073.18	8,089.88	4,036.13	15,000.00	43,706.92	31,116.52	317,933.54
1891	210,552.56	2,548.69	9,238.47	8,535.80	2,678.65	20,000.00	96,392.07	31,625.70	351,471.94
1892	218,264.86	418.78	4,861.66	6,971.09	5,039.96	20,000.00	96,965.00	34,632.71	386,133.56
1893	211,744.50	695.45	3,744.50	2,465.96	6,227.18	22,000.00	88,981.22	41,750.50	375,623.03
1894	196,737.88	92.97	4,086.34	1,606.28	12,766.71	22,000.00	91,387.81	32,178.31	360,836.30
1895	183,008.18	1,200.55	10,654.75	3,352.27	1,148.31	24,000.00	112,828.92	25,788.26	361,991.24
1896	237,955.25	3,169.38	9,755.70	3,024.77	1,655.94	24,040.00	84,961.42	25,179.51	359,741.97
1897	213,358.55	5,442.95	12,893.27	8,504.51	3,906.65	25,961.60	110,581.11	22,743.87	400,992.51
1898	125,554.40	2,255.53	7,412.34	11,480.03	5,396.45	32,025.53	109,637.74	4,226.82	297,997.84

1900	244,018.46	631.10	6,773.33	3,314.36	2,028.00	27,314.70	107,429.44	68,422.54	414,882.44
1901	236,260.91	1,180.78	12,651.80	7,280.12	3,877.10	20,763.86	142,339.62	92,530.55	510,604.86
1902	220,644.22	4,104.38	13,664.20	10,210.79	4,545.26	32,383.80	138,524.34	80,000.91	513,076.89
1903	251,411.71	4,029.67	10,001.40	12,391.36	2,222.80	34,530.80	187,528.46	91,100.39	505,176.61
1904	215,647.08	3,309.23	15,637.00	16,323.38	1,885.19	23,562.68	57,372.33	147,469.39	499,026.14
1905	249,703.54	6,684.50	17,547.80	16,768.41	1,801.25	31,254.00	36,024.04	186,287.24	545,171.08
1906	249,016.55	13,608.53	21,324.60	36,881.68	2,863.10	31,254.00	66,006.89	217,919.89	678,799.24
1907	304,576.24	13,306.08	16,921.95	41,589.76	2,238.70	35,563.80	133,006.61	178,830.14	736,145.28
1908	364,496.14	54,788.32	34,704.05	49,881.00	1,083.45	38,146.65	126,968.47	490,686.07	964,555.58
1909	453,190.60	17,149.75	31,205.75	29,520.31	2,478.20	42,389.00	119,408.61	308,970.84	1,004,313.16
1900	442,359.62	36,467.44	30,328.50	23,700.78	538.50	44,637.28	186,509.00	317,487.62	1,082,284.74
Totals	\$10,367,310.25	\$1,868,792.99	\$827,686.08	\$708,963.05	\$426,836.10	\$771,718.35	\$3,566,158.73	\$2,181,420.88	\$11,478,050.62

STATEMENT
Collections by counties, from January 1, 1879, to December 31, 1909

[L]

Year	Property tax	Tax on proceeds of mines	Escheated estates	Tolls	Insurance licenses	Tax on insurance premiums	Court fines
1879	\$160,676.71	\$41,640.24	\$66.46	\$747.24	\$4,675.00	\$3,811.91	\$1,888.56
1880	148,122.03	30,366.11	154.92	761.54	6,025.00	3,557.91	2,227.40
1881	251,469.42	19,332.08	7.50	654.01	2,425.00	2,615.58	3,617.65
1882	242,859.59	48,355.66	561.57	467.33		106.94	2,425.30
1883	248,101.61	16,354.19	362.03	539.46			2,046.60
1884	235,437.13	13,175.03	51.85	631.46			943.85
1885	236,060.80	9,668.82	1,348.35	434.49			1,181.15
1886	220,743.36	5,199.45	341.79	286.00			1,571.73
1887	236,915.36	13,723.57	50.82	414.10			3,254.70
1888	234,054.84	16,734.88	420.17	153.61			1,702.00
1889	237,034.62	12,347.11		124.13			1,716.15
1890	221,144.07	7,663.66	423.10	75.19			1,618.10
1891	227,681.92	6,085.52	282.85	73.55			1,725.35
1892	233,550.58	1,677.35	35.40	74.83			1,372.59
1893	228,879.77	1,289.32	14.28	65.86			769.90
1894	213,585.07	1,726.26		61.83			1,377.75
1895	204,605.37	1,388.18	22.60	53.17			990.85
1896	187,723.55	3,169.38		51.61			486.60
1897	216,321.41	5,440.95		51.19			906.30
1898	146,854.07	3,262.45	20.00	43.13			1,315.35
1899	225,312.31	1,080.37	10.50	46.03			1,155.00
1900	238,280.94	1,180.78	16.25	20.05			1,590.30
1901	229,644.22	4,104.38	30.00				3,166.29
1902	231,411.71	4,029.67	112.50				2,965.45
1903	235,647.08	3,399.23	1,997.67				3,847.63
1904	249,703.54	6,684.50	1,114.84				2,886.45
1905	288,916.55	13,616.93	1.20				5,438.02
1906	304,576.24	13,306.08	4.10				5,910.55
1907	382,238.98	54,786.32					10,172.60
1908	497,011.00	17,149.75					8,822.15
1909	442,359.62	36,497.44					9,493.70
Totals	\$7,666,893.47	\$420,519.66	\$7,450.75	\$5,829.81	\$13,625.00	\$10,092.34	\$88,567.02

REPORT OF STATE CONTROLLER

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(1.) STATEMENT—(Continued)
Collections by counties, from January 1, 1878, to December 31, 1909

Year	Gaming licences	Poll tax	Gross collections	Allowance for Auditors, Assessors and collectors	Express charges on cash remit- tances to State Treasury	Armory rent	Net amounts paid into State Treasury
1879	\$18,092.75	\$35,272.00	\$281,850.87	\$28,923.91	\$405.24	\$3,675.00	\$225,786.72
1880	8,237.50	29,722.00	229,724.41	24,894.96	460.63	9,925.00	194,443.82
1881	6,912.50	28,150.50	316,184.24	34,007.49	660.15	9,900.00	270,616.60
1882	6,506.24	28,508.00	326,890.63	33,544.96	567.25	9,625.00	293,153.42
1883	6,868.75	28,078.00	326,350.64	32,226.70	445.17	8,725.00	254,953.77
1884	4,356.31	20,784.00	275,379.63	31,513.63	391.85	6,900.00	236,574.15
1885	5,843.49	21,464.00	275,991.10	26,504.92	485.80	7,275.00	242,625.38
1886	5,887.85	20,648.00	294,678.18	26,501.35	527.45	7,275.00	230,374.38
1887	7,546.02	16,667.30	278,571.87	24,606.37	547.43	4,202.50	249,215.57
1888	9,943.75	16,653.20	279,662.45	26,797.50	525.60	4,655.00	247,684.35
1889	8,331.23	16,015.00	275,618.24	25,707.49	367.85	7,050.00	242,492.90
1890	8,346.25	15,963.62	255,233.90	23,922.97	337.05	6,900.00	224,073.97
1891	7,518.74	16,339.50	236,707.43	21,650.06	281.85	6,900.00	230,875.62
1892	6,109.99	13,759.20	256,579.94	19,750.63	318.42	6,975.00	229,535.89
1893	4,793.74	12,636.00	246,448.87	21,455.26	314.48	8,025.00	218,654.13
1894	2,737.50	10,699.50	230,202.91	20,872.80	331.64	6,475.00	202,523.47
1895	2,275.15	9,626.64	218,961.96	17,258.53	302.68	3,175.00	198,225.75
1896	2,400.86	9,755.70	219,606.84	16,452.84	240.20	2,625.00	203,153.75
1897	6,594.17	12,883.27	242,199.29	19,661.82	345.20	2,960.00	219,367.27
1898	3,781.86	11,571.90	166,848.76	17,011.63	165.83	860.00	218,737.31
1899	4,075.83	14,987.15	246,367.19	16,338.15	254.96	960.00	240,419.10
1900	5,683.52	12,651.90	259,383.74	17,654.00	350.64	960.00	239,212.76
1901	7,014.50	13,654.20	257,613.59	16,825.28	355.55	1,220.00	238,071.26
1902	9,313.41	16,901.40	294,734.14	16,222.84	308.54	1,320.00	251,264.90
1903	9,253.08	15,537.00	289,906.69	16,568.22	333.57	1,740.00	271,278.15
1904	11,623.46	17,547.90	289,696.35	16,569.81	381.39	1,440.00	339,369.24
1905	31,208.46	21,324.60	360,731.76	19,417.20	505.32	1,440.00	353,936.00
1906	26,980.63	34,199.46	376,484.03	19,236.59	591.44	720.00	543,869.51
1907	25,201.36	34,704.05	531,613.35	26,888.49	855.35	.....	531,166.41
1908	11,860.65	31,206.75	538,686.81	25,968.42	1,626.94	.....	507,069.40
1909	9,215.58	30,328.50	532,886.34	25,096.80	691.14	.....	.....
Totals	\$278,674.15	\$610,039.24	\$9,125,800.24	\$707,106.62	\$14,236.64	\$137,888.50	\$8,247,616.15

[M]

STATE

Showing the expenses of the State from the organization of the

Year	Legislative Department	Executive Department	Judicial Department	Public printing	Public building	Support of State Prison
1865	\$79,944.00	\$52,511.15	\$24,849.99	\$25,042.20		\$26,595.47
1866	53,276.53	42,863.77	22,927.64	18,688.66		34,245.06
1867	78,645.10	40,395.26	23,511.06	22,253.40		62,361.43
1868		42,076.74	24,772.75			19,308.61
1869	64,882.60	53,400.21	26,755.43	22,373.61		42,270.04
1870		50,594.24	26,920.62	2,695.47	\$72,569.75	40,017.99
1871	73,235.20	58,894.81	25,126.19	20,988.36	99,430.24	62,158.55
1872		52,022.36	25,010.44	4,372.67		49,050.27
1873	79,276.91	59,017.23	25,884.00	29,792.48	2,954.15	36,324.56
1874		61,012.27	25,876.00	207.52	50,001.87	64,090.97
1875	80,686.60	61,560.35	21,528.00	26,994.08	28,613.00	71,993.51
1876		53,599.35	27,656.00	4,773.30	20,865.38	83,066.33
1877	88,758.88	53,731.50	30,303.37	40,000.00	20,033.94	90,185.21
1878		54,340.80	26,956.00		45.00	87,119.06
1879	77,733.52	51,256.35	31,876.00	20,857.53	17,808.67	74,940.36
1880		48,050.13	26,756.00	4,115.39		83,414.96
1881	73,469.60	49,519.20	26,956.00	12,200.57	47,041.52	71,139.42
1882		47,229.27	26,794.00	4,489.35	32,958.48	76,028.99
1883	53,378.58	39,500.00	24,042.00	14,008.79	13,434.70	70,320.13
1884		36,759.75	23,980.00	4,405.26	483.43	57,732.27
1885	53,131.07	37,871.58	22,210.00	18,614.91	11,700.05	47,275.00
1886		34,796.91	22,156.00	5,615.99	3,299.95	49,538.31
1887	52,487.84	42,878.37	22,192.00	14,651.25	27,661.63	48,110.42
1888		38,987.10	21,964.00	8,056.23	204.59	43,656.52
1889	51,674.15	44,521.28	21,208.00	13,507.38	12,275.28	43,835.87
1890		38,967.12	20,931.87	9,054.34	7,755.00	41,942.23
1891	49,553.04	39,729.37	21,136.00	13,379.09	6,395.04	36,434.45
1892		44,677.16	21,264.00	8,401.54	1,586.76	39,673.42
1893	31,514.95	38,437.28	20,392.00	12,063.90		30,709.26
1894		36,844.32	19,740.00	7,436.10		32,284.92
1895	30,631.08	29,495.80	15,175.00	14,063.49	46,171.84	28,920.01
1896		26,050.20	15,225.00	4,936.41	18,016.66	33,532.94
1897	29,964.34	26,476.40	14,295.00	15,489.09	35,761.93	25,127.77
1898		27,346.20	14,305.00	6,801.04	898.75	32,858.77
1899	30,749.10	25,664.23	13,062.50	11,694.42	3,316.05	23,224.61
1900		31,553.98	15,437.50	6,898.87		34,497.35
1901	31,302.27	28,464.27	14,100.00	14,453.10	6,072.70	25,601.28
1902		22,243.10	13,912.50	6,047.04	1,778.13	29,534.81
1903	36,323.00	32,345.76	14,236.00	19,114.70	13,075.05	31,137.74
1904		39,473.80	14,264.00	6,763.33	31,926.65	31,305.80
1905	39,450.93	36,787.12	14,272.00	18,898.03	23,847.35	49,369.64
1906		39,156.22	14,314.00	8,792.14	38,159.79	66,663.77
1907	43,299.60	67,774.06	16,658.95	21,131.52	18,756.85	54,104.85
1908	18,104.29	69,402.25	15,862.50	12,812.75		83,698.21
1909	63,691.66	72,580.25	20,095.70	19,205.00	48,989.54	44,137.00
Totals	\$1,365,164.84	\$1,981,018.87	\$955,891.01	\$576,135.30	\$761,888.72	\$2,209,538.71

NOTE.—The interest paid on Nevada bonds held by the State School Funds also goes for support of schools.

MENT

[M]

State Government to December 31, 1909—Territorial debt included

Charitable purposes	Support of schools and State University	Interest on Territorial and State bonds	Premium on United States bonds	District Judges	Miscellaneous purposes	Totals
	\$3,049.52	\$54,347.20			\$124,249.37	\$390,588.90
	7,960.96	63,083.46			114,811.15	357,852.22
\$5,943.77	5,869.33	82,148.09			220,497.88	541,625.32
9,056.22	11,533.13	83,916.77			85,099.36	275,763.58
11,804.39	12,023.48	80,327.51			206,537.07	520,434.34
27,541.82	12,174.41	79,760.84			36,975.58	349,250.72
27,976.34	9,123.70	82,975.00			52,095.63	512,004.02
31,708.40	14,843.74	79,204.42			34,935.79	291,148.09
33,722.00	15,699.90	66,399.24			57,294.20	406,364.67
38,478.29	22,015.17	64,304.24	\$15,783.77		24,154.50	365,924.60
43,699.18	33,963.28	80,094.15	1,102.38		50,617.30	500,851.83
47,901.46	42,523.92	52,372.53	6,928.33		42,470.55	382,157.15
55,439.35	41,283.24	52,213.74			40,982.20	512,931.43
51,851.12	44,177.87	52,189.18			35,283.72	351,962.75
93,251.08	36,385.12	146,620.48	2,158.40		41,781.18	594,068.69
53,899.12	25,168.43	24,698.11			29,756.99	295,859.13
93,949.55	26,299.59	22,187.49			26,229.89	448,992.83
63,263.37	35,007.16	24,143.33	1,104.25		19,541.81	330,560.01
73,248.31	29,634.29	25,120.00	20,399.45		19,757.74	382,843.99
53,288.22	32,344.43	25,078.89	11,706.50		10,850.96	256,629.71
53,877.78	33,948.59	24,340.00	23,179.30		16,731.97	342,880.85
61,215.48	40,085.96	23,793.33			14,224.00	254,726.03
68,057.73	38,324.65	22,980.00		\$19,069.30	28,408.89	383,822.08
46,433.47	40,801.59	24,320.00		19,148.73	22,228.94	265,801.17
73,098.09	46,708.57	23,833.33		24,155.10	61,275.01	416,092.06
51,993.60	52,889.68	25,228.88	45,452.18	25,212.44	16,887.40	336,314.74
63,955.07	76,212.50	25,730.00		25,308.46	40,618.72	398,451.74
52,573.17	71,149.43	26,350.00		25,072.80	28,977.02	319,725.30
47,610.93	101,145.65	25,850.00		24,744.55	38,595.69	371,064.21
53,272.86	84,152.27	38,667.67	14,000.00	25,165.95	18,005.54	329,569.63
48,540.95	109,786.58	12,926.66		17,985.30	41,471.44	395,168.15
53,423.61	129,741.70	43,036.66	3,000.07	18,731.45	15,657.68	359,332.38
49,956.76	137,420.38	14,166.85		18,187.15	36,030.19	402,875.84
53,620.22	135,644.72	30,477.48	6,014.63	17,000.00	30,494.90	355,461.69
59,345.54	119,844.88	30,494.56		17,324.95	28,577.49	363,298.33
53,466.59	153,471.89	30,256.83	34,479.56	20,475.05	152,864.88	533,402.50
57,260.53	141,356.51	29,154.00	13,541.50	18,738.75	117,528.40	497,573.32
54,639.47	154,732.20	29,012.33	30,224.57	18,900.00	135,744.50	496,768.65
60,014.76	151,195.88	28,604.00		18,900.00	48,989.81	453,936.70
56,358.99	161,216.30	28,527.33		18,900.00	92,620.40	481,356.60
65,683.32	162,990.94	29,162.00		18,900.00	163,441.48	722,802.83
18,403.12	169,676.41	29,074.66		18,900.00	212,837.36	615,977.43
77,961.66	219,332.57	28,320.00		27,621.25	254,507.50	786,169.18
82,433.05	292,088.57	27,041.00		27,500.00	281,730.45	900,973.12
65,449.20	345,371.58	25,190.00		42,290.30	550,358.47	1,297,358.40
\$2,244,668.54	\$3,350,448.28	\$1,917,722.24	\$229,074.89	\$508,231.53	\$3,723,180.00	\$20,149,316.91

STATEMENT

[N] Showing the amount of the State debt, with accrued interest, on December 31, 1909; also the cash assets applicable to the payment of the same

State debt	Amount of principal	Accrued interest	Total
Nevada 5 per cent bond (irredeemable)	\$380,000.00	\$9,500.00	\$389,500.00
<i>Nevada 4 per cent bonds</i>			
Payable on or before June 30, 1913	4,000.00	80.00	4,080.00
Payable on or before December 31, 1913	6,000.00	120.00	6,120.00
Payable on or before June 30, 1914	4,000.00	80.00	4,080.00
Payable on or before December 31, 1914	3,000.00	60.00	3,060.00
Payable on or before June 30, 1915	3,000.00	60.00	3,060.00
Payable on or before December 31, 1915	37,000.00	740.00	37,740.00
Payable on or before December 31, 1917	23,000.00	460.00	23,460.00
Payable on or before June 30, 1924	2,000.00	40.00	2,040.00
Payable on or before December 31, 1924	18,000.00	360.00	18,360.00
Payable on or before December 31, 1925	22,000.00	440.00	22,440.00
Cash in State Treasury December 31, 1909, applicable to payment of State debt			\$75,817.24
Amount of State debt, over all assets applicable to payment of same, exclusive of the \$380,000 irredeemable bond			46,182.76

Assets

[O]

STATEMENT

Showing the amount of bonds, with accrued interest, and cash held by the State of Nevada in trust for the Educational Funds, not applicable to the payment of the State debt, and the amount of warrants outstanding against said funds December 31, 1909

Kind of bonds	Amount	Accrued interest	Total
State bond, 5 per cent (irredeemable) belonging to State School Fund	\$380,000.00	\$9,500.00	\$389,500.00
State bonds, 4 per cent, belonging to State School Fund	96,000.00	1,920.00	97,920.00
State bonds, 4 per cent, belonging to University Fund, 90,000-Acre Grant	12,000.00	240.00	12,240.00
State bonds, 4 per cent, belonging to State University Fund	14,000.00	280.00	14,280.00
United States bonds, 4 per cent, belonging to State School Fund	215,000.00	1,433.35	216,433.35
Massachusetts State bonds, 3 per cent, belonging to State School Fund	755,000.00	11,270.00	766,270.00
Massachusetts State bonds, 3 per cent, belonging to University Fund, 90,000-Acre Grant	23,500.00	345.00	23,845.00
Massachusetts State bonds, 3 per cent, belonging to State University Fund	18,500.00	215.00	18,715.00
Massachusetts State bonds, 3 1/2 per cent, belonging to State School Fund	254,000.00	3,926.65	257,926.65
Massachusetts State bonds, 3 1/2 per cent, belonging to University Fund, 90,000-Acre Grant	45,000.00	752.50	45,752.50
Massachusetts State bonds, 3 1/2 per cent, belonging to State University Fund	14,000.00	175.00	14,175.00
Idaho State bonds, 4 per cent, belonging to State School Fund	185,000.00	3,360.00	188,360.00
Cash in State School Fund			\$73,994.89
Cash in General School Fund			89,730.32
Cash in University Fund, 90,000-Acre Grant			25,188.21
Cash in Interest Account, 90,000-Acre Grant			180.37
Cash in State University Fund			1,383.82
Cash in Contingent University Fund			20,593.93
Total			\$211,071.54
Deduct outstanding warrants			685.54
Net balance in State Educational Funds			\$210,386.00

STATEMENT
Description, cost and value of securities owned by the State Educational Funds, December 31, 1909

[P]

Description of security	Rate of interest	Date of last interest payment	Date acquired	Face value	Cost value	Present market value
Nevada State bond (Irredeemable)	5 per cent	July, 1909	1879	\$380,000.00	\$380,000.00	\$380,000.00
United States bonds	4 per cent	Nov. 1909	1900	100,000.00	133,810.50	119,500.00
United States bonds	4 per cent	Nov. 1909	1901	35,000.00	48,300.00	41,825.00
United States bonds	4 per cent	Nov. 1909	1902	80,000.00	117,000.00	95,600.00
Massachusetts State bonds	3 per cent	July, 1909	1903	537,000.00	549,082.00	537,000.00
Massachusetts State bonds	3 per cent	July, 1909	1906	95,000.00	90,487.50	95,000.00
Massachusetts State bonds	3 per cent	July, 1909	1907	100,000.00	94,550.00	100,000.00
Massachusetts State bonds	3 per cent	July, 1909	1908	25,000.00	24,548.30	25,000.00
Massachusetts State bonds	3 per cent	Sept. 1909	1908	40,000.00	39,261.20	40,000.00
Massachusetts State bonds	3½ per cent	Sept. 1909	1903	180,000.00	203,411.25	198,450.00
Massachusetts State bonds	3½ per cent	July, 1909	1905	124,000.00	131,680.00	130,200.00
Idaho State bonds	4 per cent	July, 1909	1909	185,000.00	189,867.65	185,000.00
Nevada State bonds	4 per cent	July, 1909	1893	10,000.00	10,000.00	10,000.00
Nevada State bonds	4 per cent	July, 1909	1894	7,000.00	7,000.00	7,000.00
Nevada State bonds	4 per cent	July, 1909	1895	40,000.00	40,000.00	40,000.00
Nevada State bonds	4 per cent	July, 1909	1897	23,000.00	23,000.00	23,000.00
Nevada State bonds	4 per cent	July, 1909	1904	20,000.00	20,000.00	20,000.00
Nevada State bonds	4 per cent	July, 1909	1905	22,000.00	22,000.00	22,000.00
Totals				\$2,012,000.00	\$2,123,968.40	\$2,169,575.00

STATEMENT
[Q] Showing total mining products of the State of Nevada, as reported by the County Auditors, for the twelve months commencing October 1, 1908, and ending September 30, 1909

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
CHURCHILL—											
4th quarter, 1908											
Nevada Hills	367	1,902	\$27,235.81	\$12,041.84	\$5,979.58	\$4,101.25	\$22,122.67	\$5,113.14	\$34.72	\$52.46	\$87.18
Nevada United	10		483.90	235.00	268.67	39.10	542.71				
Nevada	5		123.50	824.20	134.87	36.55	985.62				
Totals	382	1,902	\$27,843.21	\$13,101.04	\$6,383.12	\$4,176.90	\$23,601.00	\$5,113.14	\$34.72	\$52.46	\$87.18
3d quarter, 1909											
Nevada Hills	196	722	\$12,483.94	\$12,686.75	\$3,026.12	\$2,183.54	\$17,908.41				
Fairview Eagle	92	8	5,978.86	5,734.12	1,329.05	773.09	7,836.26				
Totals	288	730	\$18,462.80	\$18,432.87	\$4,355.17	\$2,956.63	\$25,744.67				
ESMERALDA—											
4th quarter, 1908											
Hawthorne M. Co.	784	775	\$47,891.12				\$29,472.51	\$18,418.61	\$125.06	\$409.08	\$534.14
Gold Comb. Frac.	846	78	34,879.21	\$25,603.14			36,401.03				
Florence Goldfield	4,029	825	206,928.23	166,378.37			223,568.75				
Queen Mascot	18	400	6,683.77	5,800.00			6,632.50	61.27	41	1.63	2.04
Red Top	11,745	1,900	62,462.36	40,963.38			59,331.90	3,130.46	21.26	92.95	114.21
Laguna Goldfield	183	500	473.13	10,866.37			11,142.64				
Jumbo				20,257.66							
Goldfield Mohawk	2,573	400	9,659.31	46,767.06			49,117.76				
Goldfield Con.	15,233	1,440	345,107.11	114,089.07			59,087.83	171,930.21	1,167.41	5,108.04	6,275.45
Pittsburg S. Peak	27,168		224,761.60	87,062.92	7,515.32		216,834.24	7,927.36	53.82	176.07	229.89
Great Western	420		16,800.00	6,000.00	4,620.00		17,970.00				
Nevada Alpine			14,970.58								
Florence Goldfield	21,247	745	209,022.89					209,022.89	1,419.26	6,210.07	7,629.33
Gold, Great Bend			1,031.31				1,326.62				
Loftus-Davis			4,125.00				15,978.12				
Totals	84,249	1,063	\$1,184,806.62	\$523,817.97	\$12,135.32	\$295,778.83	\$1,012,883.18	\$410,490.80	\$2,787.22	\$11,997.84	\$14,785.06

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
1st quarter, 1909											
Mountain King	1,673	62	\$106,620.35				\$23,858.16	\$82,762.19	\$491.68	\$1,463.23	\$1,944.91
Pittsburg S. Peak	35,753		251,508.02	\$88,446.91	\$6,827.91	\$143,012.00	243,286.82	8,221.20	47.85	145.35	193.20
Rawhide	1,289	686									
Gold Comb. Frac.	4,192		60,390.29		27,681.97	22,052.83	48,724.80	20,665.49	120.28	530.68	650.96
C. O. D. Con.	111	1,031	6,322.74	7,215.00		1,713.76					
Goldfield Con.	17,808	1,400	981,370.82	96,287.00		176,399.30	272,686.30	708,684.52	4,124.54	18,199.02	22,323.56
Pittsburg S. Peak ¹			251,508.02					251,508.02	1,463.77	4,446.66	5,910.43
Totals	60,837	1,188	\$1,657,720.24	\$196,948.91	\$34,509.88	\$343,177.89	\$589,556.08	\$1,071,841.42	\$6,238.12	\$24,784.94	\$31,023.06
2d quarter, 1909											
Gold Comb. Frac.	5,789		\$111,681.38	\$28,159.96	\$10,010.00	\$42,271.47	\$80,441.43	\$31,239.95	\$181.80	\$304.24	\$986.04
Goldfield Con.	20,250	1,422	1,134,764.63	100,771.60		202,154.52	302,926.12	831,838.51	4,841.29	21,361.62	26,202.91
Jumbo	21,127	1,520	567,094.96	114,366.13		163,740.14	278,155.27	288,969.69	1,681.74	7,420.49	9,102.23
Goldfield Mohawk	13,634	1,660	322,780.48	49,307.71		106,689.94	154,977.65	167,802.83	976.61	4,309.17	5,285.78
Red Top	5,962	1,630	196,393.89	33,076.63		56,160.39	89,237.02	107,156.37	623.65	2,761.77	3,375.42
Mountain King	4,267	21	151,012.92				74,770.13	76,242.79	443.73	1,347.98	1,791.71
Florence Goldfield	8,020	489	168,052.21	87,442.10		46,601.02	134,043.12	32,009.09	186.29	821.99	1,008.28
Silver Peak	38,662		228,129.88	94,121.00	7,066.88	89,568.14	190,776.02	35,353.86	206.75	625.05	830.80
Totals	117,714	742	\$2,875,909.85	\$507,274.13	\$17,106.88	\$706,155.62	\$1,306,306.72	\$1,570,603.09	\$9,140.86	\$39,442.31	\$48,583.17
3d quarter, 1909											
Silver Peak	38,981		\$214,370.57	\$89,470.91	\$19,274.50	\$97,128.50	\$205,873.91	\$8,496.66	\$49.45	\$213.94	\$263.39
Mohawk Alpine	2,836		12,697.70			5,672.00	6,672.00	7,025.70	40.89	176.91	217.80
Gold Comb. Frac.	6,318		127,089.25	24,838.34		41,315.21	66,153.55	60,915.70	354.53	1,564.31	1,918.84
Florence Goldfield	9,744	274	196,585.47	54,649.34	9,389.44	38,363.41	102,412.19	94,173.28	548.08	2,418.38	2,966.46
Goldfield Con.	62,502	51	1,680,296.55	296,652.29		671,007.77	967,660.06	722,736.49	4,206.32	18,559.88	22,766.20
Mt. King L. Boy	64,404		2,406.55				10,879.57				
Totals	184,785	325	\$2,243,426.09	\$465,510.88	\$28,673.94	\$853,489.89	\$1,358,551.28	\$683,347.83	\$5,199.27	\$22,983.42	\$28,182.69
¹ Arbitrary assessment made by Assessor.											

¹Arbitrary assessment made by Assessor.

REPORT OF STATE CONTROLLER

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EUREKA—										
4th quarter, 1908										
West	15,298	\$45,864.00	\$0,077.89	\$28,886.31	\$37,974.20	\$7,919.80	\$53.78	\$114.52	\$168.30
Eureka Windfall	20	3,000.00	367.00	33.00	.....	400.00	2,600.00	17.65	37.40	55.25
Cyanide	215	5,948.86	2,536.00	550.86	\$462.00	3,548.86	2,400.00	16.30	34.69	60.99
Silver Lick	2	322.78	207.68	29.55	30.69	267.87	54.91	.37	.80	1.17
Ruby Pioneer	59	1,363.76	691.06	436.10	.....	1,128.15	224.61	1.52	3.25	4.77
Richmond-Eureka	13,668	137,881.53	59,353.70	44,981.53	38,625.54	142,910.77	.....	.....	.....	.....
Diamond-Excelsior	121	1,987.69	2,769.55	760.00	121.00	3,640.55	.....	.....	.....	.....
Bee Hive	5	275.00	270.00	51.00	.....	321.00	.....	.....	.....	.....
Phenix	46	1,310.19	832.39	639.71	142.68	1,314.78	.....	.....	.....	.....
Zenith	22	1,920.04	1,750.78	126.34	211.05	2,068.17	.....	.....	.....	.....
Totals	29,462	\$199,843.85	\$77,855.99	\$76,346.40	\$39,592.96	\$193,596.35	\$13,189.40	\$89.62	\$190.86	\$290.48
1st quarter, 1909										
Cyanide	264	\$2,720.86	\$1,360.00	\$211.86	\$264.00	\$1,835.86	\$885.00	\$5.16	\$12.54	\$17.70
Richmond-Eureka	12,457	136,536.15	51,574.40	41,063.93	36,968.28	129,566.61	6,939.54	40.39	96.40	138.79
West	8,945	29,071.25	7,195.85	16,898.12	.....	24,083.97	5,037.28	29.32	71.43	100.75
Eureka Windfall	47	3,823.44	34,625.59	496.99	53.75	35,175.33	.....	.....	.....	.....
Diamond-Excelsior	185	4,446.37	4,385.72	1,295.00	185.00	5,865.72	.....	.....	.....	.....
Totals	21,869	\$176,603.07	\$99,141.56	\$59,894.90	\$37,471.03	\$196,507.49	\$12,861.82	\$74.87	\$182.37	\$257.24
2d quarter, 1909										
Cyanide	62	\$2,936.15	\$1,163.47	\$528.07	\$354.61	\$2,046.15	\$890.00	\$5.18	\$12.62	\$17.80
Diamond-Excelsior	309	5,845.59	5,013.24	1,854.00	309.00	7,176.24	.....	.....	.....	.....
Richmond-Eureka	11,781	138,119.54	48,027.03	41,214.33	33,112.87	122,354.23	15,765.31	91.76	223.55	315.31
Eureka Windfall	2,172	19,624.06	17,669.61	2,787.31	2,787.31	22,890.44	.....	.....	.....	.....
West	4,645	13,935.00	6,542.14	8,688.14	.....	15,290.28	.....	.....	.....	.....
Totals	18,970	\$180,460.33	\$78,415.69	\$54,207.86	\$36,573.79	\$169,097.34	\$16,655.31	\$96.94	\$236.17	\$333.11
3d quarter, 1909										
Diamond-Excelsior	169	\$3,353.18	\$5,215.75	\$1,000.00	\$170.00	\$6,385.75	\$5,914.00	\$34.42	\$92.73	\$127.15
Eureka Windfall	12,533	60,419.44	39,602.95	.....	14,902.49	54,505.44	25,028.43	145.65	392.46	538.11
Richmond-Eureka	13,950	162,985.48	51,678.94	47,684.21	38,594.20	137,967.35	1,377.90	8.02	21.61	29.63
West	8,220	22,425.25	5,737.29	.....	15,309.96	21,047.35	.....	.....	.....	.....
Totals	34,874	\$249,183.35	\$102,234.98	\$48,684.21	\$68,976.65	\$219,895.89	\$32,320.33	\$188.09	\$506.80	\$684.89

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q]	Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
		Tons	Pounds									
HUMBOLDT—												
4th quarter, 1908												
	Winjua	80		\$3,187.42	\$4,932.00		\$640.00	\$5,572.00				
	Chafey	3,077		85,482.82	46,218.90		41,116.42	87,335.32				
	Mazuma Hills	200	40	8,100.00					\$8,100.00	\$55.00	\$78.65	\$133.65
	Totals	3,357	40	\$86,770.24	\$51,150.90		\$41,756.42	\$92,907.32	\$8,100.00	\$55.00	\$78.65	\$133.65
1st quarter, 1909												
	F. Stall & Nat. Co.	1,156		\$24,969.51	\$10,075.00	\$319.80	\$7,306.06	\$17,700.86	\$7,268.65	\$42.30	\$66.73	\$109.03
	National M. Co.								7,106.06	41.36	65.23	106.59
	S. Troughs Theren.								1,937.11	11.28	17.77	29.05
	Winjua	61	196	7,800.22	6,067.91	11.15	626.23	6,705.29				
	S. Troughs Florence	110		5,070.49	3,326.61	385.00	904.00	4,615.61				
	Mazuma Hills L. Co.	336	186	11,207.87	7,246.22	384.61	4,592.34	12,233.17	1,094.98	6.28	10.14	16.42
	Maz. Hills (conc.)	8	818	1,573.32	4,214.47	174.88		4,369.35	454.88	2.64	4.18	6.82
	Maz. Hills (ores)	336	179	11,207.77			2,260.08	11,704.74				
	Kindergarten			105.36	2,056.21			2,066.21				
	Seven Troughs	142	1,000	13,448.88	14,768.37	420.00	1,425.00	16,613.37				
	G. & W. Ex. Co.	476		3,118.30	4,284.00	714.00	2,860.00	7,858.00				
	Chafey	1,986		33,415.87	10,644.81	6,322.03	20,563.67	37,530.51				
	Totals	4,612	379	\$111,917.60	\$62,683.60	\$8,731.47	\$40,637.33	\$121,406.11	\$17,861.63	\$103.86	\$164.05	\$267.91
2d quarter, 1909												
	Combination lease			\$25,403.06	\$4,280.69			\$4,280.69	\$21,122.37	\$122.83	\$193.90	\$316.83
	Royalty fm. above	1,601		8,792.01	3,190.45			3,190.45	5,511.56	32.07	50.60	82.67
	Seven Troughs	36		3,179.67	4,247.75	\$705.80		7,323.94	855.73	4.98	7.86	12.84
	S. Troughs Theren.							661.46	2,536.15	14.76	23.28	38.04
	Chafey	2,439	500	36,368.92	20,591.66	2,891.68	11,236.02	34,719.36	1,660.56	9.71	15.34	25.05
	S. Troughs Florence	73		3,552.08	4,354.81	142.40	1,137.30	5,634.51				
	Mazuma Hills	391	40	883.25	883.25		1,053.25	1,708.21				
	Winjua	136	49	8,465.04	7,027.75	1,733.87	1,183.90	9,945.52				
	S. T. Kindergarten.	89		6,753.30	5,357.80		2,430.85	7,788.65				
	Totals	4,546	892	\$101,033.09	\$49,934.16	\$5,473.75	\$17,702.76	\$75,252.89	\$31,696.37	\$184.45	\$230.98	\$415.43

REPORT OF STATE CONTROLLER

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3d quarter, 1909										
Seven Troughs	390	\$13,235.90		\$1,947.31	\$5,001.37	\$6,948.68	\$6,287.22	\$36.59	\$57.72	\$94.31
S. Troughs Therein.		640.09					640.09	3.73	5.87	9.60
Whulfa	53	3,099.75	2,017.17		1,056.49	3,073.66	28.09	15	24	39
National	4	20,554.76			8,708.77	8,708.77	11,850.99	68.97	108.80	177.77
Chaley	2,923	33,981.12	20,528.09	3,362.58	10,790.27	34,680.94				
Goconda G. Ledger.	1,364	5,756.84	3,513.33	1,364.36	2,811.32	7,719.01				
Inlay	400	2,018.54	3,750.25	223.49	235.42	4,209.16				
Mazuma Hills			136.50		351.95	488.45				
Nev Sulphur Co.	329	4,935.00	2,292.78	403.28	3,016.02	5,711.98				
S. T. Kindergarten.	123	7,705.03	8,398.84		984.00	9,382.84				
Nat. Wall lease	1,418	7,667.31				22,200.00				
Totals	7,005	\$99,474.34	\$40,686.96	\$7,301.02	\$32,980.61	\$103,118.49	\$18,804.39	\$109.44	\$172.63	\$282.07
LINCOLN—										
4th quarter, 1908										
Bamberger-DeL.	36,170	\$134,448.31	\$18,825.86	\$727.65	\$33,684.67	\$133,218.18	\$1,262.13	\$9.57	\$19.83	\$28.40
Potosi Zinc	1,247	22,308.00	2,992.00	16,211.00	7,482.00	26,685.00				
Quartette	18,166	68,154.27	51,597.14		17,252.31	68,849.45				
Bristol Con.	327	9,142.86	6,085.36	3,832.80	1,141.09	11,069.25				
Fernander lease	183	5,513.58		2,475.40	367.44	2,842.84	Rity 1,064.83	7.23	14.07	21.30
Byron-Fuller lease.	51	1,383.63		579.23	248.91	828.14	Rity. 295.69	2.00	3.91	5.91
Henry Grau lease	26	1,485.16		359.82	82.57	442.39	Rity. 305.63	2.07	4.04	6.11
Mendah Nevada	682	15,187.60	7,354.60	4,808.80	3,169.90	15,333.30				
Totals	56,854	\$257,623.41	\$116,864.96	\$28,994.70	\$113,408.89	\$256,268.55	\$2,928.38	\$19.87	\$41.85	\$61.72
1st quarter, 1909										
Bamberger-DeL.	26,231	\$135,748.68	\$32,805.46	\$890.94	\$78,369.02	\$132,065.42	\$3,683.26	\$21.43	\$78.02	\$99.45
Quartette	18,908	72,273.31	51,414.91		18,138.40	72,553.31				
Bristol Con.	38	1,315.90	800.00	514.87	155.90	1,470.77				
Highland Mary	72	1,446.16	1,161.28	468.77	613.01	2,243.06				
Nevada-Utah	4,676	35,932.26	10,294.30	16,762.78	9,379.75	36,436.83				
Mendah Nevada	418	9,188.47	7,090.26	3,213.23		10,303.49				
Prince Con.	122	9,807.89	8,160.39	1,098.21	625.00	9,874.60				
Totals	60,466	\$263,712.67	\$134,726.60	\$22,939.80	\$107,281.08	\$264,947.48	\$3,683.26	\$21.43	\$78.02	\$99.45

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
HUMBOLDT—											
4th quarter, 1908											
Whitula	80		\$3,187.42	\$4,932.00		\$640.00	\$5,572.00				
Chafey	3,077		85,482.82	46,218.90		41,116.42	87,335.32				
Mazuma Hills	200	40	8,100.00					\$8,100.00	\$55.00	\$78.65	\$133.65
Totals	3,357	40	\$96,770.24	\$51,150.90		\$41,756.42	\$92,907.32	\$8,100.00	\$55.00	\$78.65	\$133.65
1st quarter, 1909											
F. Stall & Nat. Co.	1,156		\$24,969.51	\$10,075.00	\$319.80	\$7,306.06	\$17,700.86	\$7,268.65	\$42.30	\$66.73	\$109.03
National M. Co.								7,106.06	41.36	65.23	106.59
S. Troungs Therein.								1,937.11	11.28	17.77	29.05
Whitula	61	196	7,800.22	6,067.91	11.15	626.23	6,705.29				
S. Troungs Florence	110		5,070.49	3,326.61	385.00	904.00	4,615.61				
Mazuma Hills L. Co.	336	186	11,207.87	7,246.22	384.61	4,592.34	12,233.17	1,094.93	6.23	10.14	16.42
Maz. Hills (conc.)	8	818	1,573.32	4,214.47	174.88		4,396.35	454.88	2.64	4.18	6.82
Maz. Hills (ores)	336	179	11,207.77			2,280.03	11,704.74				
Kindergarten			105.36	2,056.21			2,066.21				
Seven Troungs	142	1,000	13,448.88	14,768.37	420.00	1,425.00	16,613.37				
G. & W. Ex. Co.	476		3,118.30	4,284.00	714.00	2,860.00	7,858.00				
Chafey	1,986		33,415.87	10,644.81	6,322.03	20,563.67	37,530.51				
Totals	4,612	379	\$111,917.60	\$62,683.60	\$3,731.47	\$40,537.33	\$121,406.11	\$17,861.63	\$103.86	\$164.05	\$267.91
2d quarter, 1909											
Combination lease			\$25,403.06	\$4,280.69			\$4,280.69	\$21,122.37	\$122.93	\$198.90	\$316.83
Royalty fm. above.	1,601		8,702.01	3,190.45			3,190.45	5,511.56	32.07	50.60	82.67
Seven Troungs	36		8,179.67	4,247.75	\$705.80		7,323.94	855.73	4.98	7.86	12.84
S. Troungs Therein.			3,197.61				661.46	2,536.15	14.76	23.28	38.04
Chafey	2,439	500	36,388.92	20,591.66	2,891.68	\$661.46	34,719.36	1,669.56	9.71	15.34	25.05
S. Troungs Florence	73		3,552.08	4,354.81		11,236.02	5,634.51				
Mazuma Hills	72	343	391.40	883.25	142.40	1,137.30	1,708.21				
Whitula	136	49	8,465.04	7,027.75	1,733.87	1,053.25	9,945.92				
S. T. Kindergarten.	89		6,753.30	5,357.80		2,430.85	7,786.65				
Totals	4,546	892	\$101,033.09	\$49,934.16	\$5,473.75	\$17,702.78	\$75,252.89	\$31,696.37	\$184.45	\$290.98	\$475.43

3d quarter, 1909									
Seven Troughs	390								
A. S. Troughs Therein									
Whitula	53	103							
National	4	1,998	2,017.17						
Chaley	2,923	15	20,528.09						
Golconda G. Ledge	1,364	720	3,543.33						
Imlay	400		3,750.25						
Mazuma Hills			136.50						
New Sulphur Co.	329		4,935.00						
S. T. Kindergarten	123		2,292.78						
Nat. Wall lease	1,418		8,398.84						
Totals	7,005	886	\$39,474.34	\$40,666.96	\$7,301.02	\$32,960.61	\$5,001.37	\$6,948.68	\$6,287.22
LINCOLN—									
4th quarter, 1908									
Bamberger-Del.	36,170								
Potosi Zinc	1,247	385	\$134,448.31	\$48,825.86	\$727.65	\$33,664.67			
Quartette	18,168		22,308.00	2,992.00	16,211.00	7,482.00			
Bristol Con.	327	436	68,154.27	51,597.14		17,252.31			
Fernander lease	183	84	9,132.86	6,086.56	3,832.80	1,141.09			
Byron-Fuller lease	51	796	5,513.58		2,475.40	367.44			
Henry Grau lease	26	1,898	1,383.63		579.23	248.91			
Mendah Nevada	682	1,590	1,485.16		359.82	82.57			
Totals	56,854	1,189	15,187.60	7,354.60	\$28,994.70	\$113,408.89			
1st quarter, 1909									
Bamberger-Del.	26,231								
Quartette	18,908		\$135,748.68	\$32,805.46	\$890.94	\$78,369.02			
Bristol Con.	38	672	72,273.31	51,414.91		19,138.40			
Highland Mary	72	1,190	1,315.90	800.00	514.87	155.90			
Nevada-Utah	4,676		1,446.16	1,161.28	613.01	1,470.77			
Mendah Nevada	418	760	33,932.26	10,234.80	16,762.87	36,436.83			
Prince Con.	122		9,188.47	8,160.89	3,213.23	10,303.49			
Totals	60,466	622	\$263,712.67	\$134,726.60	\$22,939.80	\$107,281.06			

Mining Products—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
2d quarter, 1909											
Prince Con.	314	844	\$9,246.67	\$6,110.70	\$1,975.48	\$1,160.49	\$9,246.67				
Bamberger Del.	37,809		112,682.50	52,401.36	263.52	76,904.53	129,589.41				
Boston & Pioche	59	1,720	2,972.35	8,498.81	433.56	374.13	9,306.50				
Pioche Metals	42	546	344.62	3,006.14	173.24	50.58	3,179.96				
Nevada-Utah	8,140		47,967.86	9,060.13	19,964.68	20,537.18	49,561.99				
Mendahn Nevada	393	448	7,967.04	6,785.20	1,536.89		8,322.09				
Bristol Con.	135	1,842	5,480.59	2,080.75	1,735.31	335.44	4,131.50	\$1,349.09	\$7.85	\$26.55	\$34.40
Bristol Con. leases	172	1,986	6,321.30	684.00	2,207.13	571.98	5,861.80	459.50	2.67	9.04	11.71
Totals	47,067	1,136	\$192,982.93	\$89,607.09	\$27,290.81	\$99,914.23	\$219,179.92	\$1,808.50	\$10.52	\$35.59	\$46.11
3d quarter, 1909											
Prince Con.	598	446	\$14,686.59	\$11,919.03	\$2,249.95	\$2,439.10	\$16,578.08				
Highland Mary	55		1,100.00	1,500.00	325.00		1,825.00				
Nevada-Utah	5,585		34,908.77	12,521.48	11,382.34	14,945.24	38,889.06				
Bristol Con.	178	320	4,481.10	2,225.83	2,001.54	262.88	4,480.25				
Totals	6,416	766	\$55,154.46	\$28,166.34	\$15,958.83	\$17,657.22	\$61,782.39				
Lyon—											
4th quarter, 1908											
Comstock Tunnel	2,634		\$3,963.11			\$1,528.75	\$1,528.75	\$2,434.36	\$16.52	\$20.02	\$36.54
Nevada M. & R.	3,415	600	6,739.14	\$4,184.96	\$922.29	3,616.58	8,723.83	700.50	3.75	6.76	10.50
Comstock Mill	1,500		3,700.50			3,000.00	3,000.00				
Totals	7,549	600	\$14,402.75	\$4,184.96	\$922.29	\$3,145.33	\$13,252.58	\$3,134.86	\$20.27	\$26.77	\$47.04
2d quarter, 1909											
Milwaukee-Con.	1,007		\$15,474.47	\$15,679.86	\$579.85	\$2,123.80	\$18,383.51				
Silver City Cyan.	1,950		4,790.86	875.00	1,462.50	2,337.50	4,675.00				
Comstock Cyanide	2,100		5,200.00	1,800.00	600.00	300.00	5,400.00				
Nevada M. R. & P.	2,972		5,820.92	2,634.03	837.80	3,259.24	6,731.25				
Totals	8,029		\$31,296.25	\$20,988.89	\$3,490.15	\$10,720.54	\$35,189.76	\$115.86	\$0.67	\$1.21	\$1.88

REPORT OF STATE CONTROLLER

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REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
2d quarter, 1909											
Prince Con.	314	844	\$9,246.67	\$6,110.70	\$1,975.48	\$1,160.49	\$9,246.67				
Bamberger DeL.	37,809		112,682.50	52,401.36	263.52	76,904.53	120,569.41				
Boston & Pioche	59	1,720	2,972.35	8,498.81	433.56	374.13	9,306.50				
Pioche Metals	42	546	344.62	3,006.14	173.24	80.58	3,179.96				
Nevada-Utah	8,140		47,967.86	9,090.13	19,964.68	20,537.18	49,561.99				
Mendah Nevada	393	448	7,967.04	6,736.20	1,536.89		8,322.09				
Bristol Con.	135	1,842	5,490.59	2,060.75	1,735.31	335.44	4,131.50	\$1,349.09	\$7.85	\$26.55	\$34.40
Bristol Con. leases	172	1,936	6,321.30	684.00	2,207.13	571.98	5,861.80	459.50	2.67	9.04	11.71
Totals	47,067	1,136	\$192,982.93	\$38,607.09	\$27,289.81	\$69,914.23	\$219,179.92	\$1,806.59	\$10.52	\$35.59	\$46.11
3d quarter, 1909											
Prince Con.	598	446	\$14,693.59	\$11,919.03	\$2,249.95	\$2,439.10	\$16,578.08				
Higbland Mary	55		1,100.00	1,500.00	325.00		1,825.00				
Nevada-Utah	5,585		84,908.77	12,521.48	11,382.34	14,945.24	38,889.06				
Bristol Con.	178	320	4,481.10	2,225.83	2,001.54	262.88	4,490.25				
Totals	6,416	766	\$55,154.46	\$28,166.34	\$15,956.83	\$17,657.22	\$61,782.39				
LYON—											
4th quarter, 1908											
Comstock Tunnel	2,634		\$3,983.11			\$1,528.75	\$1,528.75	\$2,494.36	\$16.52	\$20.02	\$36.54
Nevada M. & R.	3,415	600	6,739.14	\$4,184.96	\$922.29	3,616.58	8,723.83	700.50	3.75	6.76	10.50
Comstock Mill	1,500		3,700.50			3,000.00	3,000.00				
Totals	7,549	600	\$14,402.75	\$4,184.96	\$922.29	\$3,145.33	\$13,252.58	\$3,134.86	\$20.27	\$26.77	\$47.04
2d quarter, 1909											
Milwaukee-Con.	1,007		\$15,474.47	\$15,679.86	\$579.85	\$2,123.80	\$18,393.51				
Silver City Cyan.	1,950		4,790.86	875.00	1,462.50	2,337.50	4,675.00				
Comstock Cyanide	2,100		5,200.00	1,800.00	600.00	300.00	5,400.00				
Nevada M. R. & P.	2,972		5,820.92	2,694.03	837.80	3,259.24	6,731.25				
Totals	8,029		\$31,296.25	\$20,988.89	\$3,480.15	\$10,720.54	\$36,189.76	\$115.86	\$0.67	\$1.21	\$1.88

REPORT OF STATE CONTROLLER

3d quarter, 1909										
Cyanide.....	2,000	\$4,733.66	\$2,240.25	\$1,012.40	\$1,275.62	\$4,528.27	\$205.39	\$1.20	\$2.13	\$3.33
* Nevada M. R. & P.....	5,034	11,764.64	8,033.99	1,621.60	5,665.01	15,370.60				
Comstock.....	2,120	5,886.00	700.00		4,240.00	4,940.00	996.00	5.80	10.33	16.13
Totals.....	9,154	\$22,454.30	\$11,024.24	\$2,634.00	\$11,180.63	\$24,838.89	\$1,201.39	\$7.00	\$12.46	\$19.46
NTE—										
4th quarter, 1908										
J. Butler Tonopah.....	2,965	\$49,293.78	\$19,479.37	\$1,779.00	\$27,871.00	\$49,120.87	\$163.91	\$1.11	\$4.79	\$5.90
Tonopah.....	40,064	930,804.68	196,829.99	24,566.95	557,534.75	778,960.69	151,847.99	1,031.05	4,355.48	5,466.53
West End Con.....	1,315	37,980.40	26,623.37		18,072.41	44,686.28				
Tonopah Midway.....	1,163	55,138.98	28,274.90	705.82	16,485.54	45,466.26				
Montana-Tonopah.....	12,606	141,578.67	120,793.70	5,675.99	6,324.99	132,794.68	8,773.99	52.09	224.12	276.21
Rd. Mt. Sphinx.....	2,330	14,432.59	7,508.37	157.90	7,304.03	14,970.30		59.57	256.29	315.86
Round Mountain.....	7,346	77,482.93				68,107.00				
Rd. Mt. Sphinx.....	1,763	18,194.12	7,554.56	98.53	5,611.14	13,264.23	9,375.93	63.67	397.60	461.27
Manhattan Dexter.....	1,379	62,013.42	20,434.32	1,811.83	13,440.98	35,687.63	4,929.89	33.48	209.07	232.55
Broken Hills.....	240	31,842.05	5,341.04	4,318.85	6,445.74	16,105.63	26,355.81	178.95	624.90	803.85
Montg-Shoshone.....	11,102	149,467.62	25,213.83		118,711.32	143,995.15	15,796.42	106.85	373.11	479.96
D. Black Butte Con.....	30	3,462.70	1,528.64	59.87	660.11	Rlty, 685.68	5,542.47	37.63	131.42	160.05
Stray Dog.....	1,772	21,905.25	6,995.75	1,908.67	14,183.38	23,087.80	528.40	3.58	12.53	16.11
Tonopah Dev. Co.....	9,567	102,334.49	83,562.74	5,739.55	41,328.64	140,630.93				
Shoshone-Polaris.....	1,500	19,046.07	8,951.82		15,812.57	24,764.39				
Home, King Con.....	4,682	24,005.35	15,532.49		15,576.09	31,108.58				
Totals.....	99,825	\$1,739,018.12	\$584,626.39	\$46,851.96	\$874,362.69	\$1,564,385.10	\$230,927.53	\$1,567.98	\$6,670.31	\$8,237.29

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
1st quarter, 1909											
McNamara	7,774	1,800	\$176,734.47	\$70,084.68	\$44,597.30	\$36,777.20	\$151,458.88	\$25,276.59	\$147.13	\$722.14	\$869.27
Round Mountain	14,642	1,600	188,537.80				150,327.77	28,300.03	164.71	767.61	932.32
Mirpah	32,269	980	903,750.02	205,927.33	24,265.67	538,820.02	769,013.02	134,737.00	784.18	3,480.03	4,264.21
Tonopah Midway	930	494	45,636.88	27,420.88	566.65	12,572.13	40,559.66	5,137.22	29.90	155.04	184.94
Jim Butler Tonopah	3,607	1,200	51,218.31	16,069.39	2,164.76	32,928.72	51,162.87	55.44	25	1.50	1.75
West End Con.	1,628	1,314	44,833.66	22,004.33		21,651.21	43,655.54	1,178.12	6.85	30.28	37.11
Ellsworth lease			1,387.88	718.65	27.36	280.35	1,026.36	53.98	22	1.18	1.40
Montg.-Shoshone	14,059	1,452	155,131.08	28,514.11		122,414.43	150,928.54	4,202.54	24.46	84.80	109.26
Goldfield Blue Bell	2,296		14,368.14	6,808.00	511.10	7,002.80	14,401.90				
Manhattan Dexter	121		6,245.21	5,768.50	159.37	941.79	6,859.66				
D. Black Butte Con.	98	25	5,475.85	6,158.79		1,437.99	7,596.78				
Tonopah Belmont	9,207	100	130,142.33	80,956.22	5,523.32	57,216.67	143,686.21				
Montana Tonopah	9,647		118,928.69	116,102.17	4,193.20	3,885.20	124,180.57				
Johnnie M. & M.	3,313	4	24,352.80				28,691.12				
Shoshone Polaris	974	340	8,641.99	4,925.79		8,070.49	12,986.28				
Tramp Con.	17	1,580	2,459.48	1,887.70							
Home King Con.	5,121		30,255.92	15,565.60		15,054.52	30,620.12				
Totals	105,708	889	\$1,898,110.51	\$608,902.14	\$82,006.73	\$359,053.52	\$1,728,065.58	\$198,989.92	\$1,157.70	\$5,222.56	\$6,380.26
2d quarter, 1909											
Rd. Mt. Sphinx	2,601		\$13,436.55	\$8,748.82	\$156.57	\$3,763.39	\$12,688.78	\$767.77	\$4.47	\$15.49	\$19.96
Tonopah Belmont	11,036	431	159,776.17	73,743.78	6,855.39	72,479.77	158,078.94	1,697.23	9.88	43.58	53.46
Montana-Tonopah	12,033		168,722.74	118,884.08	5,645.03	5,407.72	129,936.78	38,785.96	225.75	996.00	1,221.75
Round Mountain	7,544		102,191.68				86,714.44	15,477.24	90.08	312.32	402.40
Tonopah of Nevada	39,553		842,927.02	195,296.32	24,768.18	533,289.95	753,354.45	89,572.59	521.31	2,300.23	2,821.54
West End Con.	1,677	1,769	70,540.37	22,929.01		24,761.60	47,680.61	22,849.76	132.98	586.79	719.77
Manhattan	1		581.86	278.00	1.00	26.01	306.01	276.85	1.61	5.59	7.20
Litigation Hill	87		937.71	391.62	87.00	452.00	930.62	7.09	.04	.18	.22
Wolfstone Ex.			1,645.12	1,440.33			1,440.33	194.79	1.13	3.94	5.07
Mayflower Bulfig.	1,689	1,500	36,411.91	16,201.15		7,835.95	24,037.10	12,374.81	72.62	249.12	321.74
Totals	76,222	1,700	\$1,397,171.13	\$437,913.06	\$37,513.17	\$648,016.39	\$1,215,157.06	\$182,004.09	\$1,069.87	\$4,513.20	\$5,573.07

3d quarter, 1909										
Toponahof Nevada	41,984	\$641,542.77	\$187,843.06	\$25,523.26	\$544,313.09	\$757,179.44	\$94,863.33	\$490.99	\$2,377.36	\$2,868.35
Tramp Con.	83	2,886.97	1,772.50	165.00	628.44	2,565.94	321.03	1.87	6.48	8.35
Mayflower Bulfig.	1,791	32,937.51	14,549.15	.....	8,284.47	22,833.62	10,103.89	58.80	203.90	262.70
Totals	43,858	\$877,367.25	\$203,664.74	\$25,688.26	\$553,227.00	\$782,579.00	\$94,788.25	\$551.66	\$2,587.74	\$3,139.40
STOREY -										
4th quarter, 1908										
Con. Virginia	1,756	\$10,001.00	\$21,775.49	\$20,298.00	\$3,527.70	\$45,586.19	.....	.....	.....	.....
Ophir	15,065	115,850.34	94,755.21	213.99	38,510.69	133,479.79	.....	.....	.....	.....
Chas. Butters Co.	6,244	138,406.00	7,574.13	16,798.99	124,109.31	148,483.43	.....	.....	.....	.....
Totals	23,065	\$264,257.34	\$124,104.83	\$37,306.98	\$166,147.60	\$327,559.61	.....	.....	.....	.....
1st quarter, 1909										
Con. Virginia	1,401	\$4,711.89	\$14,075.79	\$933.55	.....	\$14,769.34	.....	.....	.....	.....
Ophir	1,766	31,830.88	34,421.27	712.82	5,292.39	40,426.48	.....	.....	.....	.....
Crown Point	2,030	2,924.72	5,910.54	160.60	3,776.01	9,847.15	.....	.....	.....	.....
Ophir	10,042	67,508.49	84,643.84	363.33	16,922.59	101,929.76	.....	.....	.....	.....
Con. Virginia	863	6,870.21	18,674.95	.....	2,271.06	20,946.90	.....	.....	.....	.....
Chas. Butters Co.	14,049	152,688.00	15,901.35	9,385.98	124,180.67	149,368.00	\$3,920.00	\$19.33	\$106.32	\$125.65
Totals	28,857	\$266,534.19	\$173,527.74	\$11,316.28	\$152,442.71	\$337,287.63	\$3,920.00	\$19.33	\$106.32	\$125.65
2d quarter, 1909										
Best and Belcher	65	.....	\$765.74	.....	.....	.....	.....	.....	.....	.....
Ophir	9,280	\$59,843.06	86,276.76	\$904.26	\$11,449.28	\$98,630.30	.....	.....	.....	.....
Crown Point	1,237	8,493.30	8,047.02	483.30	1,285.75	9,826.07	.....	.....	.....	.....
Yellow Jacket	3,200	13,627.68	12,000.00	826.85	4,032.00	16,858.85	.....	.....	.....	.....
Ophir	1,439	26,432.41	38,787.25	555.02	558.38	39,900.65	.....	.....	.....	.....
Silver Hill	585	5,404.82	4,737.85	340.77	1,170.00	6,248.62	.....	.....	.....	.....
Totals	15,807	\$113,801.26	\$150,614.62	\$3,120.20	\$18,485.41	\$171,464.49	.....	.....	.....	.....

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
3d quarter, 1909											
Andes	54						\$3,000.00				
Ophir	3,174		\$47,928.25	78,246.29	\$655.73	\$6,743.64	85,645.66				
Best and Belcher	68		408.00		765.74		765.74				
Silver Hill	587	1,000	3,900.00	4,918.20	285.50	1,175.00	6,388.70				
Chas. Butters Co.	17,810		74,502.26	16,112.73	6,561.11	72,448.80	96,162.64				
Belcher	246			1,772.02			1,772.02				
Yellow Jacket	11,004		42,218.37	35,174.55	1,083.67	7,766.22	44,024.44				
Crown Point	3,174		11,622.54	8,263.68		5,791.44	14,055.12				
Totals	36,117	1,000	\$180,579.42	\$147,487.47	\$9,361.75	\$93,965.10	\$250,814.32				
WASHOE—											
4th quarter, 1908											
N. N. Commonwealth	844		\$475.96	\$100.00	\$212.23	\$81.63	\$393.86	\$82.09	\$0.56	\$0.50	\$1.06
1st quarter, 1909											
Nevada Central	157		\$282.60	\$157.00		\$314.00	\$471.00				
3d quarter, 1909											
The Barge	1,200		\$5,000.00	\$2,400.00	\$600.00	\$1,500.00	\$4,500.00	\$500.00	\$2.82	\$3.68	\$6.50
WHITE PINE—											
4th quarter, 1908											
Nevada Con. C. Co.	143,035		\$622,470.42	\$104,437.99	\$44,083.69	\$417,578.95	\$566,100.63	\$56,369.79	\$382.76	\$321.86	\$704.62
1st quarter, 1909											
Nevada Con. C. Co.	176,944		\$653,725.41	\$116,076.69	\$47,073.55	\$142,902.61	\$806,052.85	\$47,672.56	\$277.45	\$842.86	\$1,120.31
2d quarter, 1909											
Cumberland-Ely	121,152		\$530,779.03	\$174,196.01	\$32,297.84	\$255,362.28		\$18,922.90	\$110.12	\$334.52	\$444.64
Nevada Con. C. Co.	288,174		1,155,553.28	175,916.68	71,820.50	596,396.22		310,919.88	1,809.55	5,497.07	7,306.62
Totals	409,326		\$1,736,332.31	\$350,112.69	\$104,118.34	\$852,258.50		\$329,842.78	\$1,919.67	\$5,831.69	\$7,751.26

3d quarter, 1909											
Cumberland-Ely	497,156	\$238,698.00	\$1,141.86	\$56,877.16	\$68,019.02	\$169,678.98	\$987.52	\$2,575.74	\$3,593.26		
Nevada Con. C. Co.		1,692,406.40	223,283.54	985,636.32	1,337,689.11	354,707.29	2,094.40	5,394.45	7,448.85		
Totals	497,155	\$1,931,104.40	\$236,425.40	\$1,042,513.48	\$1,406,718.13	\$524,386.27	\$3,051.92	\$7,960.19	\$11,012.11		

STATEMENT
Showing the total mining products of the State of Nevada, as reported by the County Auditors, for the twelve months commencing October 1, 1908, and ending September 30, 1909

Counties	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Lbs.									
Churchill	656	632	\$46,306.01	\$31,533.91	\$10,738.29	\$7,133.53	\$49,405.67	\$5,113.14	\$34.72	\$32.46	\$87.18
Clark											
Douglas											
Elko											
Esmeralda	439,601	1,318	7,961,861.80	1,633,551.89	92,426.02	2,198,602.23	4,266,297.26	3,946,233.14	23,365.47	99,158.51	122,523.98
Eureka	105,206	600	806,090.60	357,648.17	239,133.37	182,614.43	779,096.07	75,036.86	449.52	1,126.20	1,565.72
Humboldt	19,521	148	409,185.27	204,435.62	21,506.24	132,947.34	392,685.01	76,462.39	452.75	706.31	1,159.06
Lander											
Lincoln	170,804	1,913	769,473.47	368,364.99	95,183.14	338,261.42	806,178.34	8,420.23	51.82	155.46	207.28
Lyon	24,733	100	68,123.30	36,198.09	7,036.44	30,046.50	73,281.23	4,452.11	27.94	40.44	68.38
Nye	325,615	1,421	5,911,667.01	1,835,106.33	192,062.12	2,934,659.60	5,290,206.74	706,639.79	4,317.21	19,012.81	23,330.02
Ormsby											
Storey	103,849	1,323	825,172.21	595,734.66	61,105.21	431,050.82	1,087,126.05	3,320.00	19.33	106.32	125.65
Washoe	2,201		5,758.55	2,657.00	812.23	1,895.63	5,364.86	582.09	3.38	4.18	7.56
White Pine	1,227,460		4,943,632.54	806,053.77	324,054.83	2,855,253.54	2,578,871.61	958,271.40	5,631.80	14,956.50	20,588.30
Totals	1,469,649	1,455	\$21,747,290.76	\$5,931,284.43	\$1,044,057.89	\$9,112,465.04	\$15,327,512.84	\$5,794,601.15	\$34,343.94	\$135,319.19	\$169,633.13

STATEMENT

Showing the valuation of the Central Pacific Railroad Company's property for 1909

[S]

Counties	Main track, No. Miles.	Value per mile	Total value main track	Side track, No. Miles.	Total value side track	Telegraph, No. Miles.	Total value telegraph	Value of rolling stock	Value of other property	Land, number of acres	Total value of land	Grand total
Churchill	42.44	\$18,500	\$785,140.00	11.49	\$68,940.00	42.44	\$2,122.00	\$69,089.00	\$14,370.00	1,222,730	\$1,210,898.00	\$2,150,549.00
Elko	143.58	18,500	2,655,230.00	49.37	296,220.00	143.58	38,350.00	233,735.00	83,590.00	1,458,241	1,325,980.00	4,634,105.00
Eureka	36.66	18,500	678,210.00	9.24	55,440.00	36.66	5,000.00	70,000.00	9,000.00	190,707	170,772.60	988,422.60
Humboldt	140.14	18,500	2,592,960.00	41.11	246,660.00	140.14	14,014.00	278,137.00	107,300.00	1,188,671	1,023,245.00	4,261,946.00
Lander	26.58	18,500	491,730.00	4.28	25,680.00	26.58	2,658.00	43,270.00	5,700.00	.....	223,796.00	781,774.00
Orymbay	12.06	18,500	223,110.00	3.86	23,160.00	12.06	2,500.00	120,600.00	8,700.00	533,927	216,812.00	593,882.00
Storey	13.72	18,500	253,820.00	2.87	17,220.00	13.72	686.00	22,335.00	1,600.00	1,281	1,500.00	1,500.00
Washoe	42.43	18,500	784,955.00	42.00	252,000.00	42.43	2,540.00	88,000.00	327,850.00	52,462	36,448.00	332,109.00
Totals	457.61	.....	\$8,465,785.00	164.22	\$985,320.00	457.61	\$67,880.00	\$925,166.00	\$558,100.00	4,890,566	\$4,398,496.60	\$15,390,747.60

Valuation of Virginia and Truckee Railway Company's property for 1909

[S]

Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Land, No. acres	Total value of land	Grand total
Douglas	11.20	\$5,500.00	\$61,600.00	1.18	\$1,180.00	\$4,039.00	\$2,150.00	.....	.....	\$38,969.00
Lyon	6.47	8,250.00	53,378.00	1.79	4,475.00	9,705.00	8,853.00	.....	.....	77,411.00
Orymbay	13.29	8,250.00	109,643.00	6.97	17,425.00	35,650.00	63,682.00	.....	.....	226,350.00
Orymbay - Extension	4.05	6,500.00	22,275.00	.....	880.00	1,461.00	.....	.....	.....	24,716.00
Storey	6.75	8,250.00	52,305.00	5.72	14,300.00	5,758.00	12,550.00	.....	.....	84,913.00
Washoe	25.65	8,250.00	211,615.00	2.53	6,325.00	16,590.00	7,770.00	.....	.....	242,300.00
Totals	67.41	.....	\$510,816.00	19.17	\$44,685.00	\$73,203.00	\$94,955.00	.....	\$1,000.00	\$724,659.00

[S] Valuation of Nevada and California Railroad Company's property for 1909

Counties.	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
Churchill ¹	10.70	\$15,000.00	\$160,500.00	2.48	\$8,680.00	\$14,466.00	.....	\$535.00	.....	\$184,181.00
Churchill ²	15.90	8,000.00	127,200.00	3.29	6,580.00	21,600.00	.....	.....	.....	158,080.00
Esmeralda ²	83.30	15,000.00	1,249,500.00	9.75	34,125.00	139,661.60	36,100.00	.....	.....	1,459,386.60
Esmeralda ⁴	42.71	3,000.00	128,130.00	8.10	3,100.00	6,495.00	1,950.00	4,185.00	\$3,650.00	147,490.00
Lyon	70.20	15,000.00	1,053,000.00	3.68	12,880.00	192,387.00	25,020.00	8,442.00	.....	1,291,729.00
Totals	222.81	.....	\$2,718,330.00	22.30	\$65,365.00	\$374,609.60	\$65,720.00	\$13,142.00	\$3,650.00	\$3,240,816.60

¹Hazen cut-off. ²Fallon branch. ³Broad-gage. ⁴Narrow-gage.

[S] Valuation of Nevada Northern Railroad Company's property for 1909

Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value of side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
Elko	74.40	\$9,000.00	\$669,600.00	4.04	\$10,100.00	\$38,540.00	\$1,900.00	.....	.....	\$721,028.00
White Pine	79.20	9,000.00	712,800.00	22.80	57,000.00	120,670.00	32,900.00	\$1,580.00	\$75.00	925,025.00
Totals	153.60	.....	\$1,382,400.00	26.84	\$67,100.00	\$159,210.00	\$34,800.00	\$1,580.00	\$75.00	\$1,646,653.00

[S] Valuation of Western Pacific Railroad Company's property for 1909

Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value of side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
Lander	149.50	\$2,750.00	\$411,125.00	12.10	\$18,150.00	.....	\$20,000.00	.....	\$1,140.00	\$21,140.00
Elko	36.66	2,300.00	84,318.00	.....	.....	.....	9,100.00	.....	2,865.00	457,240.00
Eureka	.....	.....	104,500.00	.....	.....	.....	1,270.00	.....	3,000.00	84,848.00
Humboldt	.....	.....	.....	.....	.....	.....	.....	.....	.....	108,770.00
Totals	186.16	.....	\$599,943.00	12.10	\$18,150.00	\$16,000.00	\$30,370.00	.....	\$6,535.00	\$671,998.00

[S]

Valuation of Bullfrog and Goldfield Railroad Company's property for 1909

Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value of side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
Esmeralda	15.32	\$6,000.00	\$89,298.00	2.00	\$4,400.00	\$5,800.00	\$3,345.00			\$102,843.00
Nye	65.10	6,000.00	390,000.00	3.60	7,920.00	24,398.10	13,450.00			437,768.10
Totals	80.32		\$479,298.00	5.60	\$12,320.00	\$30,198.10	\$13,795.00			\$540,611.10

[S]

Valuation of Las Vegas and Tonopah Railroad Company's property for 1909

Clark (no report)										
Esmeralda	5.30	\$6,000.00	\$31,800.00	4.57	\$10,054.00	\$4,886.00	\$5,000.00		\$4,530.00	\$56,270.00
Nye	128.03	6,000.00	768,180.00	10.47	23,034.00	37,762.85	7,650.00			836,626.85
Totals	133.33		\$799,980.00	15.04	\$33,088.00	\$42,648.85	\$12,650.00		\$4,530.00	\$882,896.85

[S]

Valuation of Tonopah and Goldfield Railroad Company's property for 1909

Esmeralda	114.84	\$12,000.00	\$1,148,400.00	10.40	\$29,120.00	\$171,271.99	\$56,589.67		\$200.00	\$1,405,581.66
Nye	1.70	12,000.00	20,400.00	3.07	8,596.00	30,859.37	23,290.00			83,115.37
Totals	116.54		\$1,168,800.00	13.47	\$37,716.00	\$202,131.36	\$79,849.67		\$200.00	\$1,488,697.03

[S]

Valuation of San Pedro, Los Angeles and Salt Lake Railroad Company's property for 1909

Clark (no report)										
Lincoln	102.85	\$9,000.00	\$926,550.00	27.00	\$75,600.00	\$189,575.00	\$21,015.00		\$385.00	\$1,163,125.00

REPORT OF STATE CONTROLLER

Valuation of Railroad Property—Continued

[S]

Name of county, and railroad	Main track, No. miles...	Value per mile	Total value main track	Side track, No. miles...	Total value of side track	Value of rolling stock	Value of other property	Total value of land	Grand total
<i>Esmeralda County—</i>									
Silver Peak	17.50	\$1,712.50	\$30,000.00	.50	\$1,500.00	\$6,700.00	\$1,185.00	.....	\$39,385.00
<i>Eureka County—</i>									
Eureka and Palsade	88.50	1,800.00	158,625.00	2.50	2,500.00	31,600.00	5,550.00	\$1,150.00	199,425.00
<i>Humboldt County—</i>									
Adelaide Star	10.00	1,000.00	10,000.00	.....	.....	2,400.00	.....	.....	12,400.00
<i>Lander County—</i>									
Nevada Central	93.00	1,300.00	120,900.00	2.00	1,000.00	18,450.00	2,248.00	23.00	142,621.00
<i>Lincoln County—</i>									
Calliente and Pioche	32.40	3,000.00	97,200.00	.84	652.00	12,120.00	.....	670.00	110,642.00
<i>Nye County—</i>									
Tonopah and Tidewater	8.46	6,000.00	50,760.00	.....	.....	2,692.00	846.00	.....	54,298.00
<i>Washoe County—</i>									
Nevada-California-Oregon	28.14	3,000.00	84,420.00	2.04	2,040.00	4,280.00	34,110.00	.....	124,860.00

STATEMENT
Showing the character, location, etc., of State property, December 31, 1909

For what used	Of what material built	Where located	When erected	Cost of buildings	Cost of grounds	Total cost	Present valuation
State Capitol and Library Building	Stone	Carson City	1870, 1907	\$230,000.00	\$18,000.00	\$248,000.00	\$250,000.00
Furniture							55,000.00
Mineral cabinet							40,000.00
State Library							175,000.00
Township plats							18,000.00
State Armory Building	Stone	Carson City		8,000.00		8,000.00	8,000.00
State Police							5,000.00
Nevada State Prison	Stone	Carson City	1864	140,000.00		140,000.00	140,000.00
Furniture, etc.							17,500.00
State Orphans' Home	Stone, wood	Carson City	1870, 1905	65,000.00	1,500.00	66,500.00	70,000.00
Live stock, etc.							8,000.00
State Printing Building	Stone	Carson City	1886	13,300.00	2,200.00	15,500.00	17,500.00
Printing material							30,000.00
Sundries for Superintendent of Public Instruction							1,000.00
Sundries for State Engineer							2,000.00
Sundries for Publicity Commission							250.00
State Hospital for Mental Diseases	Brick	Reno	1881, 1902, 1907	150,000.00	7,000.00	157,000.00	165,000.00
Furniture, etc.							30,000.00
University of Nevada buildings	Stone, brick	Reno	1887, 1908	319,188.86	64,433.81	383,622.67	390,000.00
Furniture, books, etc.							140,000.00
Experiment farm		Las Vegas					15,000.00
Dry Farm							
State Agricultural Society	Wood	Reno				36,000.00	36,000.00

STATEMENT

[U]

From the annual statements of County Auditors, showing the financial condition of the several counties in the State on December 31, 1909

Counties	Kind of property	Estimated valuation		Number of poll taxes collected for 1909	Number of poll taxes delinquent for 1909	Number of registered voters	Rate of taxation		
		Value of each	Total value				State	County	Total
Churchill	Court House	\$8,000.00							
	Record vault	1,000.00							
	Jail	11,000.00							
	Old Court House	800.00							
	Furniture	1,000.00							
	Telephone line	8,000.00							
	Land	6,000.00							
	High School	1,800.00	\$37,300.00	670	20	1,017	\$0.60	\$1.60	\$2.20
	None			448			.60	1.80	2.40
	Court House	10,000.00							
Clark Douglas	Jails	350.00							
	Hospital	800.00							
	Bridges	15,000.00				490	.60	1.80	2.40
	Court House	25,000.00	26,150.00	487					
	Hospital	10,000.00							
Elko	Jails	17,860.00							
	Roads and bridges	10,000.00							
	School houses	58,500.00							
	Court House, Goldfield	175,000.00	120,860.00	2,339	23		.60	1.02	1.62
	Court House, Hawthorne	30,000.00							
Esmeralda	Hospitals	13,500.00							
	Jails	12,500.00							
	Bridges	10,000.00							
	School houses	350,000.00	561,000.00	2,437	61	7,233	.60	1.75	2.35
	Court House	50,000.00							
Eureka	Jail	12,000.00							
	Hospital	5,000.00							
	Books	3,000.00							
	Court House	50,000.00	70,000.00	637	2	625	.60	1.55	2.15
	Bridges	16,500.00							
Humboldt	Jails	45,000.00							
	Hospitals	27,600.00							
	Post house	2,000.00							
	County roads	6,000.00	147,000.00	1,980	36	2,700	.60	.90	1.50

REPORT OF STATE CONTROLLER

STATEMENT
From annual statements of County Auditors—Indebtedness of counties

Counties	Amount and character of county indebtedness					Cash in County Treasury
	Name of bonds	Funded debt	Yearly rate of interest	Floating debt	Yearly rate of interest	
Churchill County		\$6,400.00	5 per cent	\$1,840.00	9 per cent	\$39,064.60
Clark County		27,750.00	6 per cent	10,000.00	10 per cent	41,301.58
Douglas County		3,000.00	4½ per cent			
		2,000.00	4½ per cent			
Elko County		9,000.00	5 per cent	32,000.00		11,616.07
Esmeralda County		160,000.00	6 per cent			230,827.60
		54,000.00	7 per cent	4,781.17		
	Goldfield School	100,000.00				116,733.99
Eureka County		38,000.00	5 per cent	31,524.00	6 per cent	36,087.81
Humboldt County		10,000.00	6 per cent	8,408.71		
		500.00	7 per cent			
Lander County		24,800.00	6 per cent			129,922.68
Lincoln County		11,000.00	6 per cent			38,044.03
Lyon County		435,000.00	5 per cent	18,752.55		56,106.45
				12,000.00	4½ per cent	
Nye County				10,000.00	5 per cent	38,191.78
		50,000.00	8 per cent			
Ormsby County		56,000.00	6 per cent			70,311.71
Storey County		72,000.00	5 per cent			44,337.11
Washoe County						34,586.28
White Pine County		416,000.00		9,686.43		222,915.40
		95,000.00	6 per cent	1,493.35		
				15,000.00		42,922.82

INSURANCE COMPANIES

[V]

The following is a list of Insurance Companies authorized to transact business in the State during the year 1909. All licenses expired December 31, 1909. Yearly licenses for 1910 must be procured on or before January 31, 1910.

Names of companies	Agents
<i>Fire Insurance Companies</i>	
Aachen and Munich of Aix La Chapelle, Germany.....	Frank J. Reilley
Etna of Hartford, Conn.....	F. L. Wildes
Agricultural of Watertown, N. Y.....	John Lothrop
Alliance of Philadelphia, Pa.....	Frank J. Peck
American Central of St. Louis, Mo.....	Lee J. Davis
Atlas Assurance Company (Limited), London, England.....	John Henderson
Caledonian of Edinburgh, Scotland.....	F. L. Wildes
California of San Francisco, Cal.....	Washoe Co. Bank
Citizens of St. Louis, Mo.....	F. L. Wildes
Commercial Union of London, England.....	F. L. Wildes
Concordia of Milwaukee, Wis.....	C. T. Bender
Connecticut of Hartford, Conn.....	C. R. Carter
Continental of New York, N. Y.....	State Controller
Delaware of Philadelphia, Pa.....	W. H. Whitmore
English American Underwriters of San Francisco, Cal.....	C. H. Peters
Fidelity of New York, N. Y.....	State Controller
Fire Association of Philadelphia, Pa.....	C. H. Peters
Fireman's Fund of San Francisco, Cal.....	F. L. Wildes
First Russian of St. Petersburg, Russia.....	T. R. Hofer
German of Pittsburg, Pa.....	State Controller
German Alliance of New York, N. Y.....	Lee J. Davis
German American of New York, N. Y.....	Washoe Co. Bank
Globe and Rutgers of New York, N. Y.....	Walter S. Fifield
Hartford of Hartford, Conn.....	F. L. Wildes
Home of New York, N. Y.....	C. H. Peters
Insurance Company of North America, Philadelphia, Pa.....	M. Scheeline
International of New York, N. Y.....	F. J. Byington
Jakor of Moscow, Russia.....	F. J. Byington
Jefferson of Philadelphia, Pa.....	T. R. Hofer
Law Union and Crown of London, England.....	Paul G. Lewis Co.
Liverpool and London and Globe of Liverpool, England.....	State Controller
London Assurance Corporation of London, England.....	C. H. Peters
London and Lancashire of Liverpool, England.....	C. H. Peters
Manchester of Manchester, England.....	F. L. Wildes
Michigan Fire and Marine of Detroit Mich.....	State Controller
Moscow of Moscow, Russia.....	T. R. Hofer
Munich Reinsurance, Munich, Bavaria.....	Sam P. Davis
National of Hartford, Conn.....	State Controller
New Brunswick of New Brunswick, N. J.....	F. L. Wildes
New York Underwriters of San Francisco, Cal.....	F. L. Wildes
New Zealand of Auckland, N. Z.....	Moritz Scheeline
Niagara of New York, N. Y.....	F. L. Wildes
Northern Assurance of London, England.....	C. T. Bender
North British and Mercantile of London and Edinburgh.....	F. L. Wildes
Northwestern National of Milwaukee, Wis.....	J. Eggers
Norwich Union of Norwich, England.....	C. H. Peters
Orient of Hartford, Conn.....	F. J. Peck
Palatine of London, England.....	F. L. Wildes
Pennsylvania of Philadelphia, Pa.....	F. L. Wildes
Phenix of Brooklyn, N. Y.....	T. R. Hofer
Philadelphia Underwriters' of Philadelphia, Pa.....	H. C. Herrick
Phenix of Hartford, Conn.....	Washoe Co. Bank
Phenix of London, England.....	A. L. Edwards
Providence Washington of Providence, R. I.....	C. H. Peters
Queen Insurance Company of America, New York, N. Y.....	J. T. Davis
Rossia of St. Petersburg, Russia.....	State Controller
Royal of Liverpool, England.....	J. T. Davis
Royal Exchange, London, England.....	T. R. Hofer
Russian Reinsurance of St. Petersburg, Russia.....	T. R. Hofer
Salamandra of St. Petersburg, Russia.....	C. T. Bender
St. Paul Fire and Marine of St. Paul, Minn.....	F. J. Peck
Scottish Union & National of Edinburgh, Scotland.....	F. L. Wildes
Seaboard of Galveston, Texas.....	F. J. Byington
Shawnee of Topeka, Kansas.....	J. Eggers
Skandia of Stockholm, Sweden.....	T. R. Hofer

[V]

INSURANCE COMPANIES—*Continued*

Names of companies	Agents
Sovereign of Toronto, Canada	State Controller
Springfield of Springfield, Mass.	State Controller
Spring Garden of Philadelphia, Pa.	G. F. Putnam
Sun Insurance Office of London, England ..	C. H. Peters
Sun Insurance Company of New Orleans, La.	J. Eggers
Svea Fire and Life Insurance Co. (Limited) of Gothenburg, Sweden	R. C. Moore
Teutonia of New Orleans, La.	F. L. Wildes
Union Assurance Society of London, England ..	Sam P. Davis
Westchester of New York, N. Y.	F. A. Bonham
Western Assurance of Toronto, Canada	State Controller

Life and Accident Companies

Bankers Reserve of Omaha, Nebraska	State Controller
Capitol of Denver, Colo.	F. M. Raiff
Colorado National of Denver, Col.	State Controller
Columbian National of Boston, Mass.	F. J. Douglas
Continental Life Insurance and Investment of Salt Lake City, Utah	John S. Cook
Continental Casualty of Hammond, Ind.	Sam P. Davis
Employers' Liability of London, England	T. R. Hofer
Equitable Life Assurance Society of the U. S., New York, N. Y.	A. T. Donnels
Fidelity Mutual of Philadelphia, Pa.	J. M. McCormack
Home of New York, N. Y.	Sam P. Davis
Manhattan Life of New York, N. Y.	J. N. Mathison
Maryland Casualty, Baltimore, Md.	J. Eggers
Mutual Benefit Life of Newark, N. J.	J. W. Eckley
Mutual Life of New York, N. Y.	A. G. Spencer
National Life of U. S. A., Chicago, Ill.	State Controller
New Amsterdam of New York, N. Y.	State Controller
New York Life of New York, N. Y.	M. D. Noteware
North American of Chicago, Ill.	State Controller
Occidental Life of Los Angeles, Cal.	E. C. Roby
Ocean Accident and Guarantee Corporation, London, England	M. E. Dukes
Pacific Mutual of Los Angeles, Cal.	T. R. Hofer
Penn Mutual of Philadelphia, Pa.	State Controller
Standard Life and Accident of Detroit, Mich.	J. M. Morrow
State Life of Indianapolis, Ind.	Sam P. Davis
Travelers' of Hartford, Conn.	T. R. Hofer
Union Central Life Insurance of Cincinnati, Ohio	Sam P. Davis
Union Mutual of Portland, Me.	J. Doane

Surety and Casualty Companies

Ætna Indemnity, Hartford, Conn.	State Controller
American Bonding Co. of Baltimore, Md.	State Controller
American Surety Company of New York, N. Y.	State Controller
California Mutual Live Stock of Oakland, Cal.	H. W. Huskey
Fidelity and Casualty Company of New York, N. Y.	State Controller
Guardian Casualty and Guaranty of Salt Lake City, Utah	State A. & T. Syn.
Hartford Steam Boiler Inspection of Hartford, Conn.	F. J. Peck
Lloyd's Plate Glass of New York, N. Y.	Lee J. Davis
Metropolitan Casualty Co. of New York, N. Y.	F. J. Peck
National Surety, New York, N. Y.	State Controller
Pacific Coast Casualty of San Francisco, Cal.	F. W. Hurd
Title Guaranty and Surety Co., Scranton, Pa.	State Controller
United States Fidelity and Guaranty of Baltimore, Md.	State Controller
United Surety of Baltimore, Md.	State Controller
Western Casualty and Surety of San Francisco, Cal.	J. Eggers

* [W] LIST OF COUNTY OFFICERS FOR THE YEARS 1909 AND 1910

Counties	County-seats	Auditor and Recorder	Treasurer	Assessor	District Attorney	Sheriff	Clerk
Churchill	Fallon	G. W. Likes	J. W. Richards	C. W. Wightman	W. C. Grimes	C. W. Wightman	J. W. Sitton
Clark	Las Vegas	Frank Clayton	E. W. Clark	W. J. McBurney	W. R. Thomas	C. C. Corkhill	Harley Harmon
Douglas	Genoa	Fred Klotz	H. C. Jepsen	E. L. Wyatt	D. W. Virgin	E. L. Wyatt	H. C. Jepsen
Elko	Elko	W. G. Greathouse	M. H. Miller	W. M. Weathers	E. J. L. Taber	L. G. Clark	A. G. Dawley
Esmeralda	Goldfield	Geo. Brodigan	Joseph Hamilton	J. F. Bradley	Augustus Tilden	J. F. Bradley	Joseph Hamilton
Eureka	Eureka	C. H. Gorman	R. McCharles	H. C. McTerney	A. S. Henderson	Martin Maboney	R. McCharles
Humboldt	Winnemucca	S. J. Bonnifield	F. G. Hoenstine	H. M. Leonard	E. A. Ducker	S. G. Lamb	R. E. Trousdale
Lander	Austin	Bert Acree	Robert Hogan	H. R. Lemaire	D. A. Pate	M. E. Ryan	Harvey E. Harris
Lincoln	Pioche	C. Culverwell, Jr.	Henry Lee	J. F. Roeder	John M. Breeze	Orrin H. Smith	Wm. E. Orr
Lyon	Dayton	Clark Guild	D. W. Melarkey	D. P. Randall	C. H. Miller	D. P. Randall	D. W. Melarkey
Nye	Tonopah	Paddy Grimes	F. P. Mannix	J. J. Owens	Cleve H. Baker	J. J. Owens	Robt. G. Pohl
Ormsby	Carson City	Jos. H. Stern	E. O. Patterson	Ed. Regan	Geof. L. Sanford	Ed. Regan	E. O. Patterson
Storey	Virginia City	J. E. Greenhalgh	W. V. Ryan	Rufe B. Henrichs	Geo. N. Noel	Rufe B. Henrichs	W. V. Ryan
Washoe	Reno	C. H. Stoddard	D. B. Boyd	W. S. Beard	W. Woodburn, Jr.	C. P. Ferrell	W. A. Fogg
White Pine	Ely	Wm. McKnight	A. S. Leabigh	J. F. Miles	C. R. Reeves	A. J. Butler	F. D. Oldfield

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STATE OF NEVADA

ANNUAL REPORT

OF THE

STATE CONTROLLER

1910

J. EGGERS, State Controller



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911

ESTIMATES OF RECEIPTS FOR FISCAL YEARS 1911 AND 1912**Receipts Applicable to Payment of Appropriations**

From Counties to General Fund	\$675,000.00
From Clerk of Supreme Court, fees	2,500.00
From Secretary of State, fees	90,000.00
From State Controller, insurance licenses	20,500.00
From State Treasurer, liquor licenses	107,000.00
From State Treasurer, bank licenses	9,000.00
From State Orphans' Home, board of children	10,700.00
From Nevada Hospital for Mental Diseases, maintenance of patients	2,500.00
From State School Fund, for expense of Land Office	18,800.00
From General School Fund, for expenses of Superintendent of Public Instruction	9,500.00
From Interest Account, 90,000-Acre Grant, for support of University of Nevada	8,500.00
From Contingent University Fund, for support of University of Nevada	71,000.00
From Counties to Sheep Inspection Fund	25,000.00
	\$1,050,000.00

Receipts Applicable for Expenditures Provided by Law

From Counties to State School Fund	\$16,000.00
From Counties to General School Fund	100,000.00
From Counties to State Interest and Sinking Fund	67,000.00
From Counties to Territorial Interest Fund	40,000.00
From Counties to Contingent University Fund	68,000.00
From Counties to Contingent University Fund, 1905—No. 1	1,300.00
From Counties to Contingent University Fund, 1905—No. 2	4,100.00
From Counties to Orphans' Home Interest and Sinking Fund	13,500.00
From Counties to State Prison Interest and Sinking Fund	40,000.00
From Counties to District Judges' Salary Fund	92,000.00
From Secretary of State to Library Fund	10,000.00
From land payments to School and University Funds	270,000.00
From interest on land payments to School and University Funds	155,000.00
From interest on Nevada State bonds to School and University Funds	51,760.00
From interest on United States bonds to School and University Funds	17,200.00
From interest on Massachusetts State 3 per cent bonds to School and University Funds	47,820.00
From interest on Massachusetts State 3½ per cent bonds to School and University Funds	21,910.00
From interest on Idaho State 4 per cent bonds to School and University Funds	14,800.00
	\$1,030,390.00

ESTIMATE OF EXPENSES FOR 1911 AND 1912

Salary of Governor	\$8,000.00
Salary of Private Secretary	4,800.00
Salary of Clerk to Governor	2,400.00
Salary of Lieutenant-Governor	3,600.00
Salary of Secretary of State	4,800.00
Salary of Deputy Secretary of State	4,800.00
Salary of Clerk to Secretary of State	4,000.00
Salary of Typists to Secretary of State	9,600.00
Salary of State Controller	4,800.00
Salary of Deputy State Controller	4,000.00
Salary of Typist to State Controller	2,400.00

Salary of State Treasurer.....	\$4,800.00
Salary of Deputy State Treasurer.....	4,000.00
Salary of Clerk to State Treasurer.....	2,400.00
Salary of Surveyor-General.....	4,800.00
Salary of Deputy Surveyor-General.....	4,000.00
Salary of Draughtsman to Surveyor-General.....	4,000.00
Salary of Typist to Surveyor-General.....	2,400.00
Clerk hire in Land Office.....	4,000.00
Purchase of Township plats.....	600.00
Salary of Attorney-General.....	4,000.00
Salary of Deputy Attorney-General.....	4,800.00
Salary of Typist to Attorney-General.....	2,400.00
Salary of Mineral Land Commissioner.....	5,000.00
Salary of Superintendent of Public Instruction.....	4,000.00
Salary of Typist to Superintendent of Public Instruction.....	2,400.00
Traveling expenses of Superintendent of Public Instruction.....	800.00
Expenses of Teachers' Institutes.....	750.00
Expenses of Teachers' Examinations.....	1,800.00
Salaries of Justices of Supreme Court.....	32,000.00
Salary of Clerk of the Supreme Court.....	4,800.00
Salary of Reporter of Decisions of Supreme Court.....	1,200.00
Salary of Official Reporter of Supreme Court.....	3,000.00
Salaries of Stenographers of Supreme Court.....	6,000.00
Salary of Bailiff of Supreme Court.....	1,000.00
Salary of Superintendent of State Orphans' Home.....	2,400.00
Salary of Matron of State Orphans' Home.....	2,400.00
Salaries of Teachers of State Orphans' Home.....	3,000.00
Support of State Orphans' Home.....	45,000.00
Repairs of State Orphans' Home.....	5,000.00
Salary of Warden of Nevada State Prison.....	6,000.00
Support of Nevada State Prison.....	175,000.00
Repairs of Nevada State Prison.....	10,000.00
Expense of death watch Nevada State Prison.....	6,000.00
New Building Nevada State Prison.....	200,000.00
Salary of Superintendent Nevada Hospital for Mental Diseases.....	4,800.00
Support of Nevada Hospital for Mental Diseases.....	100,000.00
Repairs of Nevada Hospital for Mental Diseases.....	15,000.00
Salary of Superintendent of State Printing.....	6,000.00
Salary of Bookkeeper at State Printing Office.....	2,400.00
Support of State Printing Office.....	45,000.00
Support of Bookbinding at State Printing Office.....	7,500.00
Insurance State Printing Office.....	1,200.00
New Machinery, repairs, etc., State Printing Office.....	5,000.00
University of Nevada, support of General Fund.....	52,500.00
University of Nevada, Interest Account, 90,000-Acre Grant.....	7,500.00
University of Nevada, Contingent University Fund.....	70,000.00
University of Nevada, Experimental Farm.....	12,000.00
University of Nevada, Dry Farm.....	5,000.00
University of Nevada, Library.....	5,000.00
University of Nevada, support of Hygienic Laboratory.....	5,000.00
University of Nevada, support of Pure Food.....	3,000.00
University of Nevada, support of Students' aid.....	5,000.00
University of Nevada, Professor Emeritus.....	1,200.00
University of Nevada, Biological Building.....	3,000.00
Support of Legislature.....	70,000.00
Salary of Assistant Librarian.....	3,000.00
Salary of Janitor.....	2,600.00
Salary of Watchman.....	2,640.00
Salary of Gardener.....	2,600.00

Salary of Engineer and Assistant Janitor	\$2,600.00
Support of Banking Board	20,000.00
Support of Irrigation	25,000.00
Salaries of Railroad Commissioners	20,000.00
Salary of Secretary of Railroad Commission	4,800.00
Expenses of Railroad Commission	10,000.00
Salary of Publicity Commissioner	5,000.00
Expenses of Publicity Commission	3,600.00
Salary of State Auditor	4,800.00
Expenses of State Auditor	3,000.00
Salary of Mine Inspector	7,200.00
Salary of Deputy Mine Inspector	4,800.00
Traveling expense of Mine Inspector and Deputy	4,000.00
Office expense of Mine Inspector and Deputy	2,400.00
Salary of License and Bullion Tax Agent	5,000.00
Expenses of License and Bullion Tax Agent	3,000.00
Salary of State Veterinarian	3,600.00
Expense of State Veterinarian	1,000.00
Repairs Capitol and Printing Office Buildings	5,000.00
Care of Grand Army of the Republic Cemetery	500.00
Election expenses	1,000.00
Mansion, maintenance	6,000.00
Official advertising	2,400.00
Printing and Binding Nevada Reports, Volumes 33 and 34	4,000.00
Compiling and Indexing Nevada Reports, Volumes 33 and 34	1,400.00
State Board of Assessors and enforcing collection of revenue	3,000.00
Insurance Capitol, Printing Office and Armory Buildings	3,000.00
Rewards by Governor	2,000.00
Support of Virginia City Mining School	3,750.00
Fish Commissioners	10,000.00
Nevada State Police	25,000.00
Tuition and expenses of deaf, dumb and blind	8,000.00
District Judges, traveling expenses	8,000.00
Stationery, fuel and lights	10,000.00
Current expenses	10,000.00
Capitol grounds and water-works	3,500.00
State Board of Health	1,200.00
Deputy Superintendent, District No. 1—Salary	4,000.00
Deputy Superintendent, District No. 1—Traveling expenses	1,000.00
Deputy Superintendent, District No. 1—Office expenses	650.00
Deputy Superintendent, District No. 2—Salary	4,000.00
Deputy Superintendent, District No. 2—Traveling expenses	1,000.00
Deputy Superintendent, District No. 2—Office expenses	650.00
Deputy Superintendent, District No. 3—Salary	4,000.00
Deputy Superintendent, District No. 3—Traveling expenses	1,500.00
Deputy Superintendent, District No. 3—Office expenses	650.00
Deputy Superintendent, District No. 4—Salary	4,000.00
Deputy Superintendent, District No. 4—Traveling expenses	1,500.00
Deputy Superintendent, District No. 4—Office expenses	800.00
Deputy Superintendent, District No. 5—Salary	4,000.00
Deputy Superintendent, District No. 5—Traveling expenses	1,500.00
Deputy Superintendent, District No. 5—Office expenses	800.00
Support of Sheep Inspection	24,000.00
Emergency School Fund	12,000.00
Filing cases, State Controller	1,500.00
Total	\$1,354,990.00

TABULAR STATEMENTS

REPORT OF STATE CONTROLLER

9

[A] **STATEMENT**
Showing the gross collection of State revenue, by counties, for the fiscal year commencing January 1, 1910, and ending December 31, 1910

Counties	Property tax					Total property tax	Tax on proceeds of mines, 1909	Tax on proceeds of mines, 1910	Total tax on proceeds of mines	Totals
	1904	1906	1907	1908	1909	1910				
Churchill County				\$4.20	\$8,084.73	\$9,846.66	\$69.84		\$69.84	\$18,005.43
Clark County					6,663.91	8,432.47	2.64		2.64	15,099.02
Douglas County					3,385.60	4,530.10				7,915.70
Elko County					28,452.78	48,192.86				76,645.64
Esmeralda County	\$0.37	\$1.50	\$1.40	65.66	18,969.99	24,641.77	10,944.31	\$23,875.64	34,819.95	78,530.64
Eureka County					5,863.91	8,173.22	79.01	81.23	160.24	14,202.37
Humboldt County					20,582.16	32,529.02	180.23	941.84	1,122.07	54,233.25
Lander County					4,904.38	6,701.21				11,605.59
Lincoln County			1.05	7.33	4,860.75	4,783.87	1.49		1.49	9,654.49
Lyon County					10,528.11	13,558.55	8.65	32.64	41.29	24,127.95
Nye County				19.47	11,705.45	13,960.33	1,536.82	5,924.74	7,461.06	33,046.31
Ormsby County					3,185.78	4,702.56				7,888.34
Storey County					3,609.10	4,530.15		109.68	109.68	8,248.93
Washoe County				22.23	40,333.29	57,869.62		6.31	5.31	98,230.45
White Pine County					13,741.87	21,123.17	3,782.27	6,277.06	10,059.33	44,924.37
Totals	\$0.37	\$1.50	\$2.45	\$118.89	\$184,906.81	\$263,475.56	\$16,604.76	\$37,248.14	\$53,852.90	\$502,358.48

REPORT OF STATE CONTROLLER

[A]

COLLECTIONS BY COUNTIES—Continued

Counties	Miscellaneous sources						Court fines	Slot machines	Poll tax 1909	Poll tax 1910	Totals
	Unclaimed baggage	Sheep tax	Escheated estates	Dance halls	Sparring matches	Possessory claims					
Churchill County		\$1,134.00					\$50.00	\$40.00	\$17.55	\$334.80	\$20,181.78
Clark County							313.00	319.60	9.00	1,442.85	17,183.47
Douglas County							92.00	573.40		680.90	9,242.00
Elko County						\$7.50	407.60	507.60	24.00	3,077.55	80,689.89
Esmeralda County	\$17.24					7.50	138.00	423.00	36.00	3,345.15	82,491.08
Eureka County							149.00	93.00	2.70	710.25	15,161.82
Humboldt County							711.65	692.67	42.00	2,602.80	58,282.87
Lander County							277.00	269.47		477.80	12,639.96
Lincoln County							41.00	847.80	98.85	975.75	11,117.89
Lyon County							60.00	507.60	3.00	1,316.85	23,015.40
Nye County			\$408.00	\$368.75			985.50	155.20	1,434.30	3,566.32	59,699.38
Ormsby County								951.83		9,445.92	9,445.92
Storey County							80.00	413.00		565.65	565.65
Washoe County					\$846.00		1,775.50	1,231.44	42.00	3,874.65	106,050.04
White Pine County		1,411.54		220.80			914.70	297.55	28.50	6,068.55	53,866.11
Totals	\$17.24	\$2,545.54	\$408.00	\$594.65	\$846.00	\$15.00	\$5,945.96	\$6,890.96	\$1,737.90	\$30,219.09	\$551,558.71

REPORT OF STATE CONTROLLER

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STATEMENT Of the account of each county with the State for the fiscal year ending December 31, 1910

(B)

Counties	Dr. Gross col- lection of State rev- enue as per Auditor's statements	Cr. State's portion of salaries of Treasurers, Auditors, and Assessors and deputies	Cr. Expressage on cash remittances from County Treasurers	Cr. Amount of net cash paid into State Treasury
Churchill County	\$20,181.78	\$2,114.50	\$11.75	\$18,055.53
Clark County	17,183.47	828.45	40.80	16,314.22
Douglas County	9,242.00	433.81	12.85	8,795.34
Elko County	80,669.89	2,844.63	32.00	77,793.26
Esmeralda County	82,491.03	2,361.08	200.25	79,929.70
Eureka County	15,161.82	949.70	13.05	14,199.07
Humboldt County	58,282.37	2,274.10	81.35	55,926.92
Lander County	12,629.86	768.36	29.75	11,831.85
Lincoln County	11,117.89	815.16	25.50	10,277.23
Lyon County	28,015.40	1,778.10	40.00	24,197.30
Nye County	39,689.38	2,149.60	98.65	37,456.13
Ormsby County	9,445.92	714.18		8,731.74
Storey County	9,621.63	1,191.53	6.25	8,323.85
Washoe County	106,050.04	5,152.09	26.15	100,871.80
White Pine County (Failed to settle)	22,680.43	1,731.85	52.35	20,896.23
Totals	\$520,373.01	\$26,107.14	\$685.70	\$493,600.17

REPORT OF STATE CONTROLLER

STATEMENT

[C] Showing receipts into the several funds from all sources for the fiscal year commencing January 1, 1910, and ending December 31, 1910

From County Treasurers.....	\$80,179.83	\$324,533.77
From payments on land sales and contracts, to State School Fund.....	1,232.35	
From payments on land sales and contracts, to University Fund, 90,000-Acre Grant.....	567.69	
From payments on land sales and contracts, to State University Fund.....		81,979.87
From interest on land payments, to General School Fund.....	\$73,305.37	
From interest on land payments, to Interest Account, 90,000-Acre Grant.....	1,048.14	
From interest on land payments, to Contingent University Fund.....	510.91	
From interest on United States 4 per cent bonds in State School Fund.....		74,864.42
From interest on Massachusetts State 3 per cent bonds in State School Fund.....	\$22,662.15	8,578.70
From interest on Massachusetts State 3 per cent bonds in University Fund, 90,000-Acre Grant.....	704.00	
From interest on Massachusetts State 3 per cent bonds in State University Fund.....	554.00	
From interest on Massachusetts State 3½ per cent bonds in State School Fund.....	\$8,982.80	23,850.15
From interest on Massachusetts State 3½ per cent bonds in University Fund, 90,000-Acre Grant.....	1,575.00	
From interest on Massachusetts State 3½ per cent bonds in State University Fund.....	490.00	
From interest on Idaho State 4 per cent bonds in State School Fund.....		10,927.80
From interest on Nevada State 5 per cent bonds in State School Fund.....		8,498.70
From interest on Nevada State 4 per cent bonds in State School Fund.....	\$4,600.00	19,000.00
From interest on Nevada State 4 per cent bonds in University Fund, 90,000-Acre Grant.....	1,100.00	
From interest on Nevada State 4 per cent bonds in State University Fund.....	420.00	
From Lieutenant and Acting Governor, United States land sales.....	\$3,459.23	6,120.00
From Lieutenant and Acting Governor, Civil war claims.....	12,252.34	
From Secretary of State, sale of Statutes and Compiled Laws.....	\$168.00	15,711.57
From Secretary of State, sale of Nevada Reports.....	1,029.25	
From Secretary of State, fees of office.....	39,825.45	
From Secretary of State, attorneys' licenses.....	1,000.00	
From Secretary of State, sundries.....	2,884.45	
From State Controller, Insurance fees.....		44,907.15
From State Treasurer, State liquor licenses.....	\$45,296.92	10,031.68
From State Treasurer, redemption of Nevada State bonds.....	55,000.00	
From State Treasurer, State bank licenses.....	3,147.00	
From State Treasurer, sundries.....	586.80	
		104,040.72

From Clerk of Supreme Court, docket tax	\$150.00	
From Clerk of Supreme Court, fees of office	982.05	
From Clerk of Supreme Court, attorneys' licenses	400.00	
From State Engineer, fees of office		1,512.05
From State Orphans' Home, board of children		6,550.55
From Nevada Hospital for Mental Diseases, maintenance		7,702.81
From Nevada State Prison, sundry sales		1,908.00
From County Treasurers, District Judges' salaries		378.00
		47,781.53
		<u>\$998,557.47</u>
<i>Apportioned as follows:</i>		
General Fund	\$419,570.57	
State School Fund	137,514.61	
General School Fund	191,289.10	
State Interest and Sinking Fund	33,984.90	
Territorial Interest Fund	20,390.87	
State Library Fund	41,254.70	
Judicial Salary Fund	150.00	
State Orphans' Home Fund	7,702.81	
State Prison Fund	376.00	
State Indigent Insane Fund	1,608.00	
University Fund, 90,000-Acre Grant	6,232.35	
Interest Account, 90,000-Acre Grant	4,427.14	
State University Fund	6,567.69	
Contingent University Fund	35,950.75	
District Judges, Salary Fund	47,781.53	
State Orphans' Home Interest and Sinking Fund	6,796.88	
Contingent University Fund, 1905, No. 1	679.54	
Contingent University Fund, 1905, No. 2	2,038.96	
Sheep Inspection Fund	13,879.20	
State Prison Interest and Sinking Fund	20,390.87	
		<u>\$998,557.47</u>

REPORT OF STATE CONTROLLER

STATEMENT

(D) Showing the amount of each appropriation made by law for the fiscal years 1909 and 1910, the balance in each at the close of the year 1909; the amount expended under each during the fiscal year ending December 31, 1910, and the balance unexpended

Date of Act	Appropriations for—	Appropriations for the fiscal years 1909 and 1910	Balance at close of fiscal year 1909	Amount expended during the fiscal year 1910	Total expended during the fiscal year 1910	Balance unexpended December 31, 1910
March 22, 1909	Salary of Governor	\$8,000.00	\$4,000.00	\$4,000.00		
March 22, 1909	Salary of Governor's Private Secretary	4,800.00	2,489.25	2,400.00		\$89.25
March 22, 1909	Salary of Governor's Clerk	2,400.00	1,200.00	1,200.00		
	Total for office of Governor				\$7,600.00	
March 22, 1909	Salary of Secretary of State, ex officio Clerk of the Supreme Court, and ex officio State Librarian	4,800.00	2,400.00	2,400.00		
March 22, 1909	Salary of Deputy Secretary of State	4,800.00	2,469.55	2,400.00		99.55
March 22, 1909	Salary of Clerk	4,000.00	2,000.00	2,000.00		
March 22, 1909	Salary of Stenographer	2,400.00	1,200.00	1,200.00		
March 22, 1909	Salary of Typists	7,200.00	3,600.00	3,600.00		300.00
March 22, 1909	Salary of Assistant Librarian	3,000.00	1,567.70	1,500.00		67.70
	Total for office of Secretary of State				13,100.00	
March 22, 1909	Salary of State Controller	4,800.00	2,400.00	2,400.00		
March 22, 1909	Salary of Deputy State Controller	4,000.00	2,000.00	2,000.00		
March 22, 1909	Salary of Typist	2,400.00	1,200.00	1,200.00		
	Total for office of State Controller				5,600.00	
March 22, 1909	Salary of State Treasurer	4,800.00	2,400.00	2,400.00		
March 22, 1909	Salary of Deputy State Treasurer	4,000.00	2,000.00	2,000.00		
March 22, 1909	Salary of Clerk	2,400.00	1,200.00	1,200.00		
	Total for office of State Treasurer				5,600.00	
March 22, 1909	Salary of Attorney-General	4,000.00	2,000.00	2,000.00		
March 22, 1909	Salary of Mineral Land Commissioner	5,000.00	2,500.00	2,500.00		
March 22, 1909	Salary of Deputy Attorney-General	4,800.00	2,945.15	2,400.00		545.15
March 22, 1909	Salary of Typist	2,400.00	1,200.00	1,200.00		
	Total for office of Attorney-General				8,100.00	

REPORT OF STATE CONTROLLER

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March 22, 1909	Salary of Surveyor-General and State Land Register	4,800.00	2,400.00	2,400.00	252.00
March 22, 1909	Salary of Deputy Surveyor-General and State Land Register	4,000.00	2,000.00	2,000.00	
March 22, 1909	Salary of Draughtsman	4,000.00	2,000.00	2,000.00	
March 22, 1909	Salary of Typist	2,400.00	1,200.00	1,200.00	
March 22, 1909	Salary of Clerks	4,000.00	2,166.70	2,166.70	
March 22, 1909	Purchase of Township plats	300.00	282.00	30.00	
	Total for office of Surveyor-General			9,796.70	
March 22, 1909	Salary of Superintendent of Public Instruction	4,000.00	2,000.00	1,896.60	133.40
March 22, 1909	Salary of Typist	2,400.00	1,200.00	1,200.00	
March 22, 1909	Traveling expenses	800.00	783.80	278.75	506.05
March 22, 1909	Teachers' Institutes	750.00	512.50	512.00	.30
	Total for office of Superintendent of Public Instruction			3,857.35	
March 22, 1909	Salary of Justices of Supreme Court	30,000.00	15,000.00	15,000.00	
March 22, 1909	Salary of Stenographers	5,500.00	2,772.80	3,000.00	
March 22, 1909	Salary of Bailiff	500.00	232.00	232.00	
March 22, 1909	Salary of Official Reporter	3,600.00	2,100.00	1,500.00	600.00
March 22, 1909	Salary of Reporter of Decisions	1,200.00	600.00	600.00	
	Total for Judicial Department			20,332.00	
March 22, 1909	Salary of State Auditor	4,800.00	3,033.35	2,400.00	633.35
March 22, 1909	Traveling expenses of State Auditor	3,000.00	1,833.85	1,175.85	708.00
March 22, 1909	Salary of State Veterinarian	3,600.00	1,800.00	1,800.00	
March 22, 1909	Salary of Chairman State Publicity Commission	5,000.00	2,500.00	2,500.00	
March 22, 1909	Salary of Superintendent of State Printing	6,000.00	3,116.15	3,000.00	116.15
March 22, 1909	State Printing	40,000.00	20,795.00	20,566.95	228.05
March 22, 1909	Bookbinding	5,000.00	1,651.20	1,649.21	1.99
March 22, 1909	State Printing (emergency)	5,000.00	4,508.42	491.58	4,016.84
March 22, 1909	Printing and binding Nevada Reports, Vols. 31 and 32	3,600.00	3,401.10	1,973.00	1,428.10
March 22, 1909	New material and repairs for State Printing Office	1,000.00	310.28	310.28	
March 22, 1909	Insurance for State Printing Office	1,200.00	1,150.80		1,150.80
March 22, 1909	Official advertising	1,200.00	400.00	400.00	
March 22, 1909	Indexing and compiling Nevada Reports	1,400.00	700.00	700.00	
March 22, 1909	State Orphans' Home, support of	38,200.00	17,197.38	17,197.38	
March 22, 1909	State Orphans' Home, teachers' salaries	2,570.00	1,270.00	1,270.00	
March 22, 1909	State Orphans' Home, repairs	5,000.00	1,798.26	1,798.26	
March 22, 1909	State Orphans' Home, salary of superintendent and matron	4,800.00	2,400.00	2,400.00	
March 22, 1909	Nevada State Prison, support of	175,745.00	131,608.00	73,738.18	57,869.82
	Carried forward	\$455,365.00	\$275,869.54	\$216,357.74	\$73,966.05
					\$68,739.50

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Balance at close of fiscal year 1909	Amount expended during the fiscal year 1910	Total expended during the fiscal year 1910	Balance unexpended December 31, 1910
March 22, 1909	Brought forward	\$455,355.00	\$275,939.54	\$216,357.74	\$73,986.05	\$68,789.50
March 22, 1909	Nevada State Prison, death watch	6,000.00	4,110.03	4,110.03		
March 22, 1909	Nevada State Prison, salary of warden	6,000.00	3,177.45	3,000.00		177.45
March 22, 1909	Nevada Hospital for Mental Diseases, support of	92,000.00	47,553.42	45,534.99		2,018.43
March 22, 1909	Nevada Hospital for Mental Diseases, repairs of	16,290.00	11,471.07	9,040.47		2,430.60
March 22, 1909	Nevada Hospital for Mental Diseases, salary of Superintendent	4,800.00	2,400.00	2,400.00		
March 22, 1909	Tuition of deaf, dumb and blind	7,000.00	4,870.87	3,996.95		873.92
March 22, 1909	Traveling expenses of District Judges	8,000.00	5,213.73	3,268.25		1,945.48
March 22, 1909	Salary of Watchman	2,640.00	1,320.00	1,320.00		
March 22, 1909	Salary of Janitor	2,600.00	1,300.00	1,300.00		
March 22, 1909	Salary of Engineer	2,600.00	1,300.00	1,300.00		
March 22, 1909	Stationery, fuel and light	8,000.00	2,610.53	2,610.42		.11
March 22, 1909	Current expenses	8,000.00	4,538.91	4,888.85		.06
March 22, 1909	Election expenses	700.00	700.00	689.65		.35
March 22, 1909	Capitol grounds	2,000.00	836.34	836.25		.09
March 22, 1909	Supreme Court room, carpet and chairs	600.00	82.25	82.21		.04
March 22, 1909	Expenses of Governor and Attorney-General	2,500.00	1,670.60	1,083.15		607.45
March 22, 1909	University of Nevada, heating plant	31,000.00	9,199.36	9,199.36		
March 22, 1909	University of Nevada, support of, General Fund	52,000.00	18,734.56	18,734.56		
March 22, 1909	University of Nevada, support of, Interest Account, 90,000-Acre Grant	8,000.00	4,316.27	4,316.27		
March 22, 1909	University of Nevada, support of, Contingent University Fund	65,000.00	37,854.46	37,854.46		
March 22, 1909	Insurance on Capitol Building and Armory	3,000.00	743.70	160.00		583.70
March 22, 1909	Rewards by Governor	2,000.00	2,000.00	500.00		1,500.00
March 22, 1909	State Board of Health	1,000.00	828.00	427.50		400.50
March 22, 1909	State Board of Assessors	4,000.00	3,201.30	1,324.60		1,876.70
March 22, 1909	Virginia City Mining School	3,600.00	1,946.60	1,760.00		86.60
March 22, 1909	Salary of License and Bullion Tax Agent	5,000.00	2,562.05	2,500.00		52.05
March 22, 1909	Traveling expenses of License and Bullion Tax Agent	3,000.00	1,647.52	1,647.52		
March 22, 1909	Repairs to Capitol Building	3,000.00	2,725.54	635.27		2,110.27
March 22, 1909	Railroad Commissioners, salaries	20,000.00	10,000.00	10,000.00		
March 22, 1909	Railroad Commissioners, salary of clerk	4,800.00	2,530.00	2,400.00		190.00
March 22, 1909	Railroad Commissioners, expenses	10,000.00	5,364.37	5,364.37		
March 22, 1909	Nevada State Fish Commission	7,800.00	3,580.32	3,580.32		

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REPORT OF STATE CONTROLLER

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March 22, 1909	Bank Examiner, salary	5,500.00	3,982.35			3,982.35
March 22, 1909	Bank Examiner, traveling expenses	3,000.00	2,648.24			2,648.24
March 22, 1909	University of Nevada, students aid	5,000.00	2,468.00			
March 22, 1909	Nevada State Police	50,000.00	32,465.69	2,468.00		8,896.00
March 22, 1909	Cataloguing State Library	3,000.00	2,500.00	2,475.40		24.60
March 22, 1909	Examination for Teachers	1,800.00	1,231.67	1,002.49		229.18
March 22, 1909	University of Nevada, purchase of books	10,000.00	4,683.78	650.00		
March 22, 1909	University of Nevada, salary of Professor Emeritus	1,200.00	650.00	78.32		
March 22, 1909	University of Nevada, furnishing Biological Building	4,000.00	2,217.03	2,217.03		
March 22, 1909	University of Nevada, green house	5,000.00	3,551.65	3,551.65		988.35
March 22, 1909	Inspector of Mines, salary	7,200.00	4,540.00	2,026.45		217.80
March 22, 1909	Inspector of Mines, traveling expenses	3,600.00	2,244.25	1,341.28		2.74
March 22, 1909	Inspector of Mines, office expenses	2,400.00	1,341.28	1,338.54		
March 22, 1909	Deputy Inspector of Mines, salary	4,800.00	3,400.00	2,290.35		1,109.65
	Total amount appropriated for 1909 and 1910	\$957,385.00				
	Total amount unexpended December 31, 1909		\$542,177.00			
	Total amount disbursed December 31, 1910				\$140,811.89	
	Balance unexpended December 31, 1910					\$101,602.86
<i>Special Appropriation Acts, 1907—Unexpended</i>						
March 5, 1907	Building Governors' Mansion	\$33,449.61	\$10,994.29	\$10,994.29		\$220.00
March 12, 1907	Relief of Wellington Bowen	1,340.00	980.00	860.00		756.50
March 22, 1907	Text-Book Commission	756.50	756.50			
March 26, 1907	Alterations in Capitol Building—Library	3,500.00	538.41	558.41		.75
March 26, 1907	State Veterinarian, traveling expenses	983.00	257.20	256.45		
March 28, 1907	Purchase of printing press and machinery	879.87	11.89	11.89		
March 28, 1907	Purchase of printing press and machinery	18.14	18.14			18.14
March 28, 1907	Mining and metallurgical equipment, University of Nevada	357.48	238.24	238.24		238.24
March 28, 1907	Deputy Superintendent of Public Instruction, salary and expenses	7,864.31	176.28	176.28		
	Balance unexpended December 31, 1908	\$49,148.91				
	Balance unexpended December 31, 1909		\$13,990.95			
	Amount disbursed December 31, 1910				\$12,357.32	
	Balance unexpended December 31, 1910					\$1,633.63

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

[D]	Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Balance at close of fiscal year 1909	Amount expended during the fiscal year 1910	Total expended during the fiscal year 1910	Balance unexpended December 31, 1910
<i>Special Appropriation Acts, 1908—Unexpended</i>							
	Jan. 29, 1908	Nevada State Police	\$102,367.37	\$98,142.37	\$92.50		\$98,049.87
	Feb. 7, 1908	Furnishing Mackay Building, University of Nevada	2,338.00	1,632.68	1,050.00		582.68
	Feb. 7, 1908	Traveling expenses, Governor and Attorney-General	2,146.85	1,886.30			1,886.30
	Feb. 8, 1908	Removal of State Library	21,207.44	8.95	8.95		
	March 22, 1908	Printing and binding Nevada Supreme Court Reports	1,485.95	691.44			691.44
		Balance unexpended December 31, 1908	\$129,545.60				
		Balance unexpended December 31, 1909		\$102,361.74		\$1,151.45	
		Amount disbursed December 31, 1910					\$101,210.29
		Balance unexpended December 31, 1910					
<i>Special Appropriation Acts, 1909</i>							
	Jan. 22, 1909	Creating Legislative Fund	\$60,000.00				\$500.00
	Feb. 4, 1909	Portrait of Governor John Sparks	500.00	\$500.00			
	Feb. 5, 1909	State Fish Hatchery	5,000.00	211.29	\$211.29		
	Feb. 13, 1909	Filing-cases for Governor, Secretary of State, and Attorney-General	3,000.00	253.48	253.48		
	Feb. 13, 1909	Emergency School Fund	12,000.00	6,660.00	3,500.00		3,160.00
	Feb. 18, 1909	Deficiency Historical Society	681.65				
	Feb. 18, 1909	Lincoln County Experiment Farm for 1909 and 1910	12,000.00	4,738.81	4,609.38		129.43
	Feb. 20, 1909	Support of Irrigation	25,000.00	11,969.65	11,965.67		13.68
	Feb. 24, 1909	Board of Sheep Commissioners	24,000.00	14,311.38	8,882.66		5,428.72
	Feb. 24, 1909	Relief of Sheep Commissioners	2,124.52				
	Feb. 26, 1909	Relief of W. M. Weathers	24.30				
	March 2, 1909	Agricultural Dry Farm	10,000.00	9,742.55	4,665.81		5,076.74
	March 5, 1909	Relief of Burke Bros.	22.95				
	March 5, 1909	Care of G. A. R. Cemetery	300.00	150.00	150.00		
	March 8, 1909	Relief of Daniel Tierney	1,000.00				
	March 8, 1909	Relief of Miss Brown, et al., legislative attaches	705.00				
	March 13, 1909	University of Nevada, deficiency	16,769.18				
	March 13, 1909	University of Nevada, additional land	2,290.00				
	March 13, 1909	Deficiencies for 1907 and 1908	3,067.50				

REPORT OF STATE CONTROLLER

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March 13, 1909	Food adulterations	6,000.00	5,827.28	5,827.28	
March 16, 1909	Relief of D. P. Randall	282.50			
March 18, 1909	Legislative Fund, additional	6,000.00	2,308.34		2,308.34
March 19, 1909	University of Nevada, Investigating Committee	400.00			
March 19, 1909	Legislature, extra enrolling	192.00			
March 20, 1909	Bookkeeper State Printing Office, salary	2,400.00	1,461.25	1,200.00	261.25
March 20, 1909	State Prison, new buildings and grounds	100,000.00	99,089.65		99,089.65
March 20, 1909	Checking legislative records	200.00			
March 22, 1909	Normal Training Schools	27,000.00	27,000.00		27,000.00
March 22, 1909	Relief of J. J. Owens	67.50			
March 23, 1909	State Loan, Nevada State Prison buildings	105,000.00	105,000.00	30,529.20	74,470.80
March 23, 1909	Relief of O. H. Gallup	1,285.00			
March 23, 1909	Filing-cases for State Land Office	1,500.00	375.52	372.79	2.73
March 23, 1909	State Prison, repairing walls, etc.	15,000.00	14,243.62	2,386.92	11,856.70
March 23, 1909	Relief of Cole, et al.	200.00			
March 23, 1909	Nevada Hospital for Mental Diseases, ward building	43,710.00	23,650.05	23,580.38	69.67
March 24, 1909	Expenses and salaries of Deputy Superintendents of Public Instruction	22,600.00	16,175.07	14,866.42	1,308.65
March 24, 1909	State Printing Office, typesetting machine	7,100.00	1,797.46	104.09	1,693.37
March 24, 1909	State Prison, machinery	50,000.00	50,000.00		50,000.00
March 24, 1909	Relief of Mrs. J. W. Guthrie	33.75			
March 24, 1909	New Banking Law	20,000.00	13,413.57	8,171.91	5,208.77
March 24, 1909	Relief of A. C. House	120.35			
March 24, 1909	New water system	7,500.00	2,080.52	2,080.52	
March 24, 1909	Relief of Henry Lemaire	101.25			
March 24, 1909	Maintenance of Governor's Mansion	6,000.00			
March 24, 1909	Mining Congress, Goldfield, Nevada	5,000.00	4,095.79	4,095.79	
March 24, 1909	Repairs to State Capitol and Printing Office	7,500.00	6,849.25	6,593.31	255.94
March 24, 1909	Relief of J. S. Orr and J. P. O'Brien	109.40			
March 24, 1909	Relief of Carson Valley Bank	1,500.00			
March 24, 1909	Relief of W. L. Cox	1,170.00			
March 24, 1909	Relief of Miller, Southern Pacific Company and Smith	1,015.32			
March 24, 1909	University of Nevada, Manzanita Hall addition	25,000.00	594.07	594.07	
March 25, 1909	University of Nevada, Hygienic Laboratory	8,000.00	5,085.92	5,085.92	
March 31, 1909	Relief of Mrs. Nancy Sparks	10,480.15			
March 31, 1909	Compilation of statutes	15,000.00	9,850.00	9,850.00	
March 31, 1909	Total amount appropriated for special purposes	\$676,492.32			
	Balance unexpended December 31, 1909		\$437,384.52		
	Total amount expended December 31, 1910				\$149,516.89
	Balance unexpended December 31, 1910				\$287,867.63

APPROPRIATIONS AND EXPENDITURES—Continued

[D] Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Balance at close of fiscal year 1909	Amount expended during the fiscal year 1910	Total expended during the fiscal year 1910	Balance unexpended December 31, 1910
	<i>Miscellaneous disbursements authorized by law</i>					
March 28, 1901	Pharmacy Law	\$600.00		\$75.00		\$525.00
March 13, 1903	State Board of Revenue, expenses	6,000.00				6,000.00
March 5, 1873	Withdrawals of special deposits on land from State School Fund			150.00		
March 1, 1883	Withdrawals of special deposits on land from University Fund, 90,000-Acre Grant					
March 27, 1907	Withdrawals of special deposits on land from State University Fund			46,563.50		
March 25, 1909	Salaries of District Judges			5,217.48		
March 1, 1883	Purchase of books, State Library				\$52,005.98	
	<i>Support of Schools</i>					
March 8, 1867	First semi-annual apportionment for 1910	\$97,272.53				
	Churchill County			\$3,617.85		
	Clark County			4,987.55		
	Douglas County			2,485.95		
	Elko County			8,145.80		
	Esmeralda County			12,088.90		
	Eureka County			2,313.98		
	Humboldt County			5,941.25		
	Lander County			2,165.45		
	Lincoln County			4,878.10		
	Lyon County			4,315.25		
	Nye County			8,622.65		
	Ormsby County			3,564.65		
	Storey County			3,880.55		
	Washoe County			23,624.36		
	White Pine County			6,940.25		
					\$97,272.53	
March 8, 1867	Second semi-annual apportionment for 1910	105,298.20				
	Churchill County			4,250.85		
	Clark County			5,448.30		
	Douglas County			2,737.00		
	Elko County			9,297.10		
	Esmeralda County			11,230.10		
	Eureka County			2,668.55		

Humboldt County			6,449.00	
Lander County			2,574.50	
Lincoln County			4,276.50	
Lyon County			4,943.65	
Nye County			9,142.50	
Ormsby County			4,404.80	
Storey County			4,327.80	
Washoe County			25,257.05	
White Pine County			7,998.50	
Total for support of schools	\$202,565.73			105,236.20
Total disbursed for support of schools				\$202,568.73
<i>Interest payments on Nevada State bonds</i>				
Interest on \$380,000 Nevada 5 per cent bond	\$19,000.00		\$19,000.00	
Interest on Nevada 4 per cent bonds	6,120.00		6,120.00	
Total disbursed for interest on Nevada State bonds				\$25,120.00
<i>Redemption of Nevada State bonds</i>				
Nevada State 4 per cent bonds of 1898			\$10,000.00	
Nevada State 4 per cent bonds of 1895			8,000.00	
Nevada State 4 per cent bonds of 1897			23,000.00	
Nevada State 4 per cent bonds of 1904			8,000.00	
Nevada State 4 per cent bonds of 1905			6,000.00	
Total for redemption of Nevada State bonds				\$55,000.00
<i>Purchase of Nevada State bonds</i>				
Nevada State 4 per cent bonds for Nevada State Prison	\$105,000.00		\$105,000.00	
Total				\$1,043,732.26

REPORT OF STATE CONTROLLER

APPROPRIATIONS AND EXPENDITURES—Continued

[D] Date of Act	Appropriation for—	Appropriations for the fiscal years 1909 and 1910	Balance at close of fiscal year 1909	Amount expended during the fiscal year 1910	Total expended during the fiscal year 1910	Balance unexpended December 31, 1910
	<i>Non-appropriation</i>					
	Astronomical instruments			\$2,000.00	\$2,000.00	
	County Treasurers' portion nomination fees			2,600.00	\$4,600.00	
	<i>Recapitulation of Disbursements</i>					
	Under General Appropriation Act			440,811.89		
	Special Appropriation Acts of 1907			12,357.32		
	Special Appropriation Acts of 1908			1,151.45		
	Special Appropriation Acts of 1909			149,516.89		
	Miscellaneous purposes			52,006.98		
	Support of schools			202,568.73		
	Interest on Nevada State Bonds			25,120.00		
	Redemption of Nevada State Bonds			55,000.00		
	Purchase of Nevada State Bonds			105,000.00		
	Non-appropriation			4,600.00	1,048,332.26	

STATEMENT

[D]

Recapitulation of expenditures for the fiscal year 1910

Office of Governor.....	\$7,600.00
Office of Secretary of State.....	13,100.00
Office of State Controller.....	5,600.00
Office of State Treasurer.....	5,600.00
Office of Attorney-General.....	8,100.00
Office of Surveyor-General.....	9,796.70
Office of Superintendent of Public Instruction.....	3,857.35
Judicial Department.....	20,332.00
State Auditor, salary.....	2,400.00
State Auditor, travelling expenses.....	1,175.85
State Veterinarian, salary.....	1,800.00
Chairman Publicity Commission, salary.....	2,500.00
Superintendent of State Printing, salary.....	3,000.00
Support of State Printing Office.....	20,566.95
Support of bookbinding.....	1,649.21
State printing (Emergency).....	491.58
Printing and binding Nevada Reports, Vols. 31 and 32.....	1,973.00
New material for State Printing Office.....	310.28
Official advertising.....	400.00
Indexing and compiling Nevada Reports.....	700.00
State Orphans' Home, support of.....	17,197.38
State Orphans' Home, salary of teachers.....	1,270.00
State Orphans' Home, repairs.....	1,799.26
State Orphans' Home, salary of Superintendent and Matron.....	2,400.00
State Prison, support of.....	73,738.18
State Prison, death watch.....	4,110.03
State Prison, salary of Warden.....	3,000.00
Nevada Hospital for Mental Diseases, support of.....	45,534.99
Nevada Hospital for Mental Diseases, repairs.....	9,040.47
Nevada Hospital for Mental Diseases, salary of Superintendent.....	2,400.00
Tuition of deaf, dumb, and blind.....	3,996.95
District Judges, traveling expenses.....	3,268.25
Watchman, salary.....	1,320.00
Janitor, salary.....	1,300.00
Gardener, salary.....	1,300.00
Engineer and Janitor, salary.....	1,300.00
Stationery, fuel, and light.....	2,610.42
Current expenses.....	4,838.85
Capitol grounds and water-works.....	836.25
Election expenses.....	699.65
Supreme Court room desk and chairs.....	82.21
Governor and Attorney-General expenses.....	1,063.15
University of Nevada, heating plant.....	9,199.36
University of Nevada, support of, General Fund.....	18,734.56
University of Nevada, Interest Account, 90,000-Acre Grant.....	4,316.27
University of Nevada, Contingent University Fund.....	37,851.46
Insurance of Capitol Building and Armory.....	160.00
State Board of Health.....	500.00
Rewards by Governor.....	427.50
State Board of Assessors.....	1,324.60
Virginia City Mining School.....	1,780.00
License and Bullion Tax Agent, salary.....	2,500.00
License and Bullion Tax Agent, expenses.....	1,647.52
Repairs Capitol Building.....	635.27
Railroad Commissioners, salaries.....	10,000.00
Railroad Commissioners, Secretary salary.....	2,400.00
Railroad Commissioners, expenses.....	5,364.37
Nevada State Fish Commission.....	3,580.32
Bank Examiner, salary.....	3,962.35
Bank Examiner, expenses.....	2,648.24
University of Nevada, students' aid.....	2,468.00
Nevada State Police.....	23,569.69
Cataloging State Library.....	2,475.40
Examination for Teacher.....	1,002.49
University of Nevada, purchase of books.....	4,683.78
University of Nevada, salary of Professor Emeritus.....	650.00
University of Nevada, furnishing Biological Building.....	78.32
University of Nevada, green house.....	2,217.03
Inspector of Mines, salary.....	3,351.65
Inspector of Mines, traveling expenses.....	2,026.45
Inspector of Mines, office expenses.....	1,338.54

[D]

RECAPITULATION OF EXPENDITURES—Continued

Inspector of Mines, salary of Deputy	\$2,280.35
Governor's Mansion—Building	10,994.29
Relief of Wellington Bowen	360.00
Alterations in Library	558.41
State Veterinarian, expenses	256.45
Purchase of printing press and machinery	11.89
Deputy Superintendents of Public Instruction, salary and expenses	176.28
Nevada State Police	92.50
University of Nevada, furnishing Mackay Building	1,050.00
Removal of State Library	8.95
State Fish Hatchery	211.29
Governor, Secretary of State and Attorney-General, filing-cases	253.48
Emergency School Fund	3,500.00
Lincoln County Experiment Farm	4,609.38
Support of Irrigation	11,955.67
Board of Sheep Commissioners	8,882.66
Agricultural Dry Farm	4,665.81
Care of the Grand Army of the Republic Cemetery	150.00
Food adulterations	5,827.28
Bookkeeper, State Printing office, salary	1,200.00
Nevada State Prison Building, State loan	30,529.20
State Land Office, filing-cases	372.79
State Prison, repairing walls, etc.	2,386.92
Nevada Hospital for Mental Diseases, ward buildings	23,580.38
Deputy Superintendents of Public Instruction, salaries and expenses	14,866.42
State Printing Office, typesetting machine	104.09
Board of Banking Commissioners	8,171.91
New water system	2,080.52
Governor's Mansion, maintenance	4,065.79
State Capitol and Printing Office Buildings, repairs	6,593.31
University of Nevada, addition to Manzanita Hall	594.07
University of Nevada, Hygienic Laboratory	5,035.92
Compilation of statutes	9,850.00
Pharmacy Board	75.00
Withdrawal of special deposits on land from State School Fund	160.50
District Judges, salaries	46,563.48
Purchase of books	5,217.73
Support of schools	202,568.00
Interest on Nevada State bonds	25,120.00
Redemption of Nevada State bonds	55,000.00
Purchase of Nevada State bonds	105,000.00
Purchase of astronomical interests	2,000.00
County portion of nomination fees	4,600.00
Total	\$1,048,132.26

STATEMENT

[E]

Showing the transactions of the several funds during the fiscal year 1910, and their condition at the end of the year

1910	General Fund	Dr.	Cr.
Jan. 1.	Balance in fund		\$260,882.64
Dec. 31.	Insurance licenses and fees		10,031.68
	Bank licenses and fees		3,147.00
	Water applications		6,550.55
	Liquor licenses		45,296.92
	Attorneys' licenses		1,000.00
	Fees, Clerk of Supreme Court		962.05
	Sale of Statutes		168.00
	Sundries		15,130.79
	Receipts from County Treasurers		337,277.58
	Transfer from Library Fund		18,014.18
	Transfer from Sheep Inspection Fund		13,879.20
	Transfer to Judicial Salary Fund	\$14,850.00	
	Transfer to Orphans' Home Fund	11,855.37	
	Transfer to State Prison Fund	73,362.18	
	Transfer to Indigent Insane Fund	43,926.99	
	Transfer to Sheep Inspection Fund	8,882.66	
	Warrants paid during 1910	346,796.81	
	Balance	212,622.58	
		\$712,326.59	\$712,326.59
	Balance in fund, December 31, 1910		\$212,622.58
1910	State School Fund	Dr.	Cr.
Jan. 1.	Balance in fund		\$74,361.54
Dec. 31.	Receipts from land contracts		80,179.83
	Interest on United States 4 per cent bonds		2,150.00
	Interest on Massachusetts State 3 per cent bonds		350.00
	Interest on Idaho State 4 per cent bonds		300.00
	Redemption Nevada State bonds		44,000.00
	Escheated estate		96.80
	Sale of United States land, 5 per cent		3,459.23
	Penal fine		500.00
	Receipts from County Treasurers		6,478.75
	Warrants paid during 1910	\$84,413.35	
	Balance	127,462.80	
		\$211,876.15	\$211,876.15
	Balance in fund, December 31, 1910		\$127,462.80
1910	General School Fund	Dr.	Cr.
Jan. 1.	Balance in fund		\$89,897.02
Dec. 31.	Interest on deferred land payments		73,305.37
	Interest on United States 4 per cent bonds		6,428.70
	Interest on Massachusetts 3 per cent bonds		22,242.15
	Interest on Massachusetts 3½ per cent bonds		8,862.80
	Interest on Idaho State 4 per cent bonds		8,198.70
	Interest on Nevada State 5 per cent bond		19,000.00
	Interest on Nevada State 4 per cent bonds		4,600.00
	Transfer from State Library Fund		18,014.18
	Transfer from Emergency School Fund		2,500.00
	Receipts from County Treasurers		18,631.38
	Transfer to Emergency School Fund	\$6,000.00	
	Warrants paid during 1910	201,935.63	
	Balance	93,744.67	
		\$301,680.30	\$301,680.30
	Balance in Fund December 31, 1910		\$93,744.67

REPORT OF STATE CONTROLLER

[E]

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

		Dr.	Cr.
1910 State Interest and Sinking Fund			
Jan. 1.	Balance in fund.....		\$31,600.45
Dec. 31.	Receipts from County Treasurers.....		33,984.90
	Warrants paid during 1910.....	\$43,580.00	
	Balance.....	22,005.35	
		\$65,585.35	\$65,585.35
	Balance in fund, December 31, 1910.....		\$22,005.35
1910 Territorial Interest Fund			
Jan. 1.	Balance in fund.....		\$16,428.59
Dec. 31.	Receipts from County Treasurers.....		20,390.87
	Warrants paid during 1910.....	\$19,000.00	
	Balance.....	17,819.46	
		\$36,819.46	\$36,819.46
	Balance in fund December 31, 1910.....		\$17,819.46
1910 University Interest and Sinking Fund			
Jan. 1.	Balance in fund.....		\$2,124.74
Dec. 31.	Balance.....	\$2,124.74	
		\$2,124.74	\$2,124.74
	Balance in fund December 31, 1910.....		\$2,124.74
1910 State Library Fund			
Jan. 1.	Balance in fund.....		\$5,011.37
Dec. 31.	Fees, Secretary of State.....		39,825.45
	Sale of Nevada Supreme Court Reports.....		1,029.25
	Attorneys' licenses.....		400.00
	Transfer to General Fund.....	\$18,014.18	
	Transfer to General School Fund.....	18,014.18	
	Warrants paid during 1910.....	5,179.71	
	Balance.....	5,058.00	
		\$46,266.07	\$46,266.07
	Balance in fund December 31, 1910.....		\$5,058.00
1910 Judicial Salary Fund			
Jan. 1.	Balance in fund.....		\$1,250.00
Dec. 31.	Docket Tax.....		150.00
	Transfers from General Fund.....		14,850.00
	Warrants paid during 1910.....	\$15,000.00	
	Balance.....	1,250.00	
		\$16,250.00	\$16,250.00
	Balance in fund, December 31, 1910.....		\$1,250.00
1910 State Orphans' Home Fund			
Jan. 1.	Balance in fund.....		\$129.70
Dec. 31.	Board of children.....		7,702.81
	Transfers from General Fund.....		11,885.37
	Warrants paid during 1910.....	\$17,327.08	
	Balance.....	2,390.80	
		\$19,717.88	\$19,717.88
	Balance in fund, December 31, 1910.....		\$2,390.80

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

[R]

1910	<i>State Prison Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$461.44
Dec. 31...	Sales		376.00
	Transfers from General Fund		73,362.18
	Warrants paid during 1910	\$63,665.88	
	Balance	10,583.74	
		\$74,199.62	\$74,199.62
	Balance in fund December 31, 1910		\$10,583.74
1910	<i>State Indigent Insane Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$874.05
Dec. 31...	Board of patients		1,606.00
	Transfers from General Fund		43,926.99
	Warrants paid during 1910	\$41,325.20	
	Balance	4,583.84	
		\$45,909.04	\$45,909.04
	Balance in fund, December 31, 1910		\$4,583.84
1910	<i>University Fund, 90,000-Acre Grant</i>	<i>Dr.</i>	<i>Cr.</i>
Jan.	Balance in fund		\$25,188.21
Dec.	Receipts from land contracts		1,232.35
	Redemption of Nevada State 4 per cent bonds		5,000.00
	Warrants paid during 1910	\$24,000.00	
	Balance	7,420.56	
		\$31,420.56	\$31,420.56
	Balance in fund, December 31, 1910		\$7,420.56
1910.	<i>Interest Account, 90,000-Acre Grant</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$180.37
Dec. 31...	Interest on deferred land payments		1,048.14
	Interest on Massachusetts State 3 per cent bonds		704.00
	Interest on Massachusetts State 3½ per cent bonds		1,575.00
	Interest on Nevada State 4 per cent bonds		1,100.00
	Warrants paid during 1910	\$4,314.27	
	Balance	283.24	
		\$4,607.51	\$4,607.51
	Balance in fund, December 31, 1910		\$293.24
1910.	<i>State University Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$1,383.82
Dec. 31...	Receipts from land contracts		587.69
	Redemption of Nevada State 4 per cent bonds		6,000.00
	Warrants paid during 1910	\$1,000.00	
	Balance	6,951.51	
		\$7,951.51	\$7,951.51
	Balance in fund, December 31, 1910		\$6,951.51

REPORT OF STATE CONTROLLER

[E]

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

1910	<i>Contingent University Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in Fund		\$20,746.12
Dec. 31.	Interest on deferred land payments.....		510.91
	Interest on Massachusetts State 3 per cent bonds.....		564.00
	Interest on Massachusetts State 3½ per cent bonds.....		490.00
	Interest on Nevada State 4 per cent bonds.....		420.00
	Receipts from County Treasurers.....		33,984.84
	Warrants paid during 1910.....	\$37,984.27	
	Balance	18,721.60	
		\$56,705.87	\$56,705.87
	Balance in fund, December 31, 1910		\$18,721.60
1910	<i>Contingent University Fund—Laboratory Bonds</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$1,327.88
Dec. 31.	Balance	\$1,327.88	
		\$1,327.88	\$1,327.88
	Balance in fund, December 31, 1910.....		\$1,327.88
1910	<i>Contingent University Fund—Hospital Bonds</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in Fund.....		\$531.18
Dec. 31.	Balance	\$531.18	
		\$531.18	\$531.18
	Balance in fund, December 31, 1910.....		\$531.18
1910	<i>District Judges' Salary Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$4,281.20
Dec. 31.	Receipts from County Treasurers		47,781.53
	Warrants paid during 1910	\$43,649.50	
	Balance	8,413.23	
		\$52,062.73	\$52,062.73
	Balance in fund, December 31, 1910.....		\$8,413.23
1910	<i>Orphans' Home Interest and Sinking Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$6,113.36
Dec. 31.	Receipts from County Treasurers		6,796.88
	Warrants paid during 1910.....	\$8,680.00	
	Balance	4,230.24	
		\$12,910.24	\$12,910.24
	Balance in fund, December 31, 1910		\$4,230.24
1910.	<i>Mining and Metallurgical Building Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$18.14
1910.	<i>Mining and Metallurgical Equipment Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$238.24
1910.	<i>Contingent University Fund, No. 1, 1905</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1...	Balance in fund		\$1,599.58
Dec. 31.	Receipts from County Treasurers		679.54
	Warrants paid during 1910.....	\$1,220.00	
	Balance	1,059.12	
		\$2,279.12	\$2,279.12
	Balance in fund, December 31, 1910		\$1,059.12

TRANSACTIONS OF THE SEVERAL FUNDS—Continued

[E]

1910.	<i>Contingent University Fund, No. 2, 1905</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1....	Balance in fund		\$5,114.01
Dec. 31..	Receipts from County Treasurers		2,088.86
	Warrants paid during 1910	\$5,540.00	
	Balance	16,12.97	
			\$7,152.97
	Balance in fund, December 31, 1910	\$7,152.97	\$1,612.97
1910.	<i>Sheep Inspection Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1....	Balance in fund		\$18.14
Dec. 31..	Transfers from General Fund		8,882.66
	Receipt from County Treasurers		13,879.20
	Transfers to General Fund	\$13,879.20	
	Warrants paid during 1910	8,685.76	
	Balance	225.00	
		\$22,769.96	\$22,769.96
	Balance in fund, December 31, 1910		\$225.00
1910	<i>Emergency School Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1....	Balance in fund		\$400.00
Dec. 31..	Transfers from General School Fund		6,000.00
	Warrants paid during 1910	\$2,900.00	
	Transfers to General School Fund	2,500.00	
	Balance	1,000.00	
		\$6,400.00	\$6,400.00
	Balance in fund December 31, 1910		\$1,000.00
1910	<i>State Prison Building Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Dec. 31..	Receipts from sale of Nevada 4 per cent bonds		\$105,000.00
	Warrants paid during 1910	\$30,376.20	
	Balance	74,623.80	
		\$105,000.00	\$105,000.00
	Balance in fund, December 31, 1910		\$74,623.80
1910	<i>State Prison Interest and Sinking Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1....	Balance in fund		\$10,977.45
Dec. 31..	Receipts from County Treasurers		20,390.87
	Warrants paid during 1910	\$2,100.00	
	Balance	29,268.32	
		\$31,368.32	\$31,368.32
	Balance in fund, December 31, 1910		\$29,268.32
1910	<i>Deputy Superintendents' Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1....	Balance in fund		\$176.28
Dec. 31..	Warrants paid during 1910	\$176.28	
		\$176.28	\$176.28
1910	<i>County Settlement Fund</i>	<i>Dr.</i>	<i>Cr.</i>
Dec. 31..	Receipts from County Treasurers		\$511,790.68
	Warrants paid during 1910	\$511,790.60	
		\$511,790.68	\$511,790.68

REPORT OF STATE CONTROLLER

STATEMENT

[F] Showing the balance in the State Treasury to the credit of the various funds on January 1, 1910, and the apportionment of the receipts and transfers for the fiscal year ending December 31, 1910

Apportioned to—	Balance in Treasury January 1, 1910	Receipts and transfers during the year 1910	Total
General Fund	\$230,862.64	\$452,339.35	\$713,201.99
State School Fund	74,361.54	137,514.61	211,876.15
General School Fund	89,897.02	211,783.28	301,680.30
State Interest and Sinking Fund	31,600.45	34,494.94	66,095.39
Territorial Interest Fund	16,428.59	20,390.87	36,819.46
University Interest and Sinking Fund	2,124.74		2,124.74
State Library Fund	5,011.37	41,254.70	46,266.07
Judicial Salary Fund	1,250.00	15,000.00	16,250.00
State Orphans' Home Fund	129.70	19,588.18	19,717.88
State Prison Fund	461.44	73,738.18	74,199.62
State Indigent Insane Fund	374.05	45,534.99	45,909.04
University Fund, 90,000-Acre Grant	25,188.21	6,232.35	31,420.56
Interest Account, 90,000-Acre Grant	180.37	4,427.14	4,607.51
State University Fund	1,383.82	6,567.69	7,951.51
Contingent University Fund	20,746.12	35,959.75	56,705.87
Contingent University Fund, Laboratory bonds	1,327.88		1,327.88
Contingent University Fund, Hospital bonds	531.18		531.18
Contingent University Fund	4,281.20	47,781.53	52,062.73
District Judges' Salary Fund	6,113.36	6,985.62	13,098.98
Orphans' Home Interest and Sinking Fund	1,599.58	679.54	2,279.12
Contingent University Fund, No. 1, 1905	5,114.01	2,215.58	7,329.59
Contingent University Fund, No. 2, 1906	18.14		18.14
Mining and Metallurgical Building Fund	238.24		238.24
Mining and Metallurgical Equipment Fund	8.10		8.10
Sheep Inspection Fund	400.00	22,761.86	22,769.96
Emergency School Fund		6,000.00	6,400.00
State Prison Building Fund		105,000.00	105,000.00
State Prison Interest and Sinking Fund		20,390.87	31,368.32
Deputy Superintendents' Fund	10,977.45		176.28
County Settlement Fund	176.28		
Totals	\$560,785.48	\$1,316,641.03	\$1,877,426.51

REPORT OF STATE CONTROLLER

31

STATEMENT

(G)

Showing the outstanding warrants on the several funds January 1, 1910, the amount drawn during the year 1910, the amount paid, canceled and returned by the State Treasurer during 1910, and the amounts outstanding December 31, 1910

Names of funds	Amounts outstanding January 1, 1910	Amounts drawn during 1910	Amounts paid and returned during 1910	Amounts outstanding December 31, 1910
General Fund.....	\$19,464.46	\$364,984.43	\$346,796.81	\$37,602.08
State School Fund.....	366.65	84,746.70	84,413.35	700.00
General School Fund.....	166.70	204,814.18	201,935.63	3,045.25
State Interest and Sinking Fund.....		43,580.00	43,580.00	
Territorial Interest Fund.....		19,000.00	19,000.00	
State Library Fund.....		5,226.43	5,179.71	
Judicial Salary Fund.....	11.28	15,000.00	15,000.00	
State Orphans' Home Fund.....	1,250.00	17,197.38	17,327.08	58.00
State Prison Fund.....	129.70	73,738.18	63,665.88	1,250.00
State Indigent Insane Fund.....	461.44	45,534.99	41,375.85	10,533.74
University Fund, 90,000-Acre Grant.....	374.06	24,000.00	24,000.00	4,533.19
Interest Account, 90,000-Acre Grant.....		4,316.27	4,314.27	2.00
State University Fund.....		1,000.00	1,000.00	
Contingent University Fund.....	152.19	37,852.06	37,984.27	19.98
District Judges' Salary Fund.....	3,458.80	46,563.50	43,649.50	6,372.80
Orphans' Home Interest and Sinking Fund.....		8,680.00	8,680.00	
Contingent University Fund, No. 1, 1905.....		1,220.00	1,220.00	
Contingent University Fund, No. 2, 1905.....		5,540.00	5,540.00	
Mining and Metallurgical Building Fund.....				
Mining and Metallurgical Equipment Fund.....				
Sheep Inspection Fund.....				
Emergency School Fund.....	8.10	8,882.66	8,665.76	225.00
State Prison Building Fund.....	400.00	3,500.00	2,900.00	1,000.00
State Prison Interest and Sinking Fund.....		30,529.20	30,376.20	153.00
Deputy Superintendents' Salary Fund.....		2,100.00	2,100.00	
Totals.....	\$26,243.37	\$1,048,132.26	\$1,006,890.59	\$65,495.04

REPORT OF STATE CONTROLLER

STATEMENT
Showing the balance in the several funds of the State Treasury, the outstanding warrants and the net balance on December 31, 1910

[H]	Names of funds	Balance in funds	Warrants outstanding	Net balance in funds
	General Fund	\$212,622.58	\$37,602.08	\$175,020.50
	State School Fund	127,462.80	700.00	126,762.80
	General School Fund	98,744.67	3,045.25	95,699.42
	State Interest and Sinking Fund	22,006.35		22,006.35
	Territorial Interest Fund	17,819.46		17,819.46
	University Interest and Sinking Fund	2,124.74		2,124.74
	State Library Fund	5,058.00		5,000.00
	Judicial Salary Fund	1,250.00	1,250.00	
	State Orphans' Home Fund	2,390.80		2,390.80
	State Prison Fund	10,533.74	10,533.74	
	State Indigent Insane Fund	4,533.84	4,533.19	
	University Fund, 90,000-Acre Grant	7,420.56		7,420.56
	Interest Account, 90,000-Acre Grant	293.24	2.00	
	State University Fund	6,851.51		6,851.51
	Contingent University Fund	18,721.80	19.88	18,701.92
	Contingent University Fund, Laboratory Bonds	1,327.88		1,327.88
	Contingent University Fund, Hospital Bonds	531.18		531.18
	District Judges' Salary Fund	8,413.23		8,413.23
	Orphans' Home Interest and Sinking Fund	1,059.12	6,372.80	4,230.43
	Contingent University Fund, No. 1, 1905	1,059.12		1,059.12
	Contingent University Fund, No. 2, 1905	1,612.97		1,612.97
	Mining and Metallurgical Building Fund	18.14		18.14
	Mining and Metallurgical Equipment Fund	238.24		238.24
	Sheep Inspection Fund	225.00		225.00
	Emergency School Fund	1,000.00	1,000.00	
	State Prison Building Fund	74,623.80	153.00	74,470.80
	State Prison Interest and Sinking Fund	29,268.32		29,268.32
	Totals	\$655,531.01	\$65,485.04	\$590,035.97

STATEMENT

[1] Showing the assessed value of property for the year 1910, and the amount of state and county taxes thereon, with the amount due in June, 1911, and the amount delinquent as reported by the County Auditors in December, 1910

Counties	Value of real estate	Value of personal property	Total of valuation	State tax	County tax	Total tax	Taxes due in June, 1911	Delinquent for state purposes	Delinquent for county purposes	Total amount delinquent
Churchill	\$2,511,115.00	\$575,805.00	\$3,086,920.00	\$18,521.52	\$54,448.84	\$72,970.36	\$23,362.27	\$78.61	\$349.26	\$427.87
Clark	2,380,336.00	13,460.00	2,393,796.00	14,362.77	57,606.01	71,967.78	19,044.24	1,393.36	5,573.43	6,966.78
Douglas	1,027,868.09	318,022.00	1,345,888.00	8,045.33	23,465.54	31,510.87	13,627.93	11.41	33.26	44.67
Elko	11,478,850.00	2,891,586.00	14,369,436.00	86,210.61	153,687.00	239,937.61	102,787.09	941.08	1,621.83	2,563.01
Emeralda	6,719,819.41	557,644.55	7,277,463.96	43,664.78	116,439.42	160,104.20	88,200.20	19,694.74	52,239.26	71,904.00
Eureka	1,972,108.00	567,682.00	2,539,790.00	15,238.74	38,096.85	53,335.59	24,205.65	283.96	722.04	1,006.00
Humboldt	7,973,576.00	1,714,924.00	9,688,500.00	58,132.80	84,282.56	142,425.36	61,506.79	458.19	961.88	1,047.07
Lander	2,174,750.56	7,900.00	2,182,650.56	13,085.90	46,963.70	60,059.60	27,958.01	301.46	1,080.22	1,381.68
Lincoln	1,401,013.00	90,230.00	1,491,243.00	8,947.45	59,259.04	68,206.49	25,451.51	704.55	5,359.77	6,064.62
Lyon	3,147,123.86	620,029.00	3,767,152.00	22,602.91	28,253.64	50,856.55	20,914.66	62.46	78.08	140.54
Nye	3,617,523.86	468,486.70	4,086,010.56	24,516.06	98,706.59	123,222.65	14,687.09	175.50	608.40	783.90
Ormsby	1,027,800.00	338,135.00	1,365,935.00	8,196.61	28,407.08	36,602.69	13,675.04	919.66	2,146.61	3,066.27
Storey	1,621,986.00	96,164.00	1,718,150.00	2,349.06	21,814.26	24,163.32	12,246.01	2,004.42	3,507.74	5,512.16
Washoe	12,875,780.00	4,150,352.00	17,026,132.00	102,156.85	178,622.23	280,779.08	49,103.17	1,379.78	2,759.55	4,139.33
White Pine	4,877,209.00	1,504,386.00	6,381,595.00	38,298.57	76,579.14	114,868.71	49,103.17	1,379.78	2,759.55	4,139.33
Totals	\$64,705,172.83	\$13,849,806.25	\$78,554,979.08	\$471,329.84	\$1,061,546.68	\$1,532,876.52				

REPORT OF STATE CONTROLLER

STATEMENT

[J] Showing the annual assessment of real and personal property, and the net proceeds of the mines, from the organization of the State Government to the year 1910, inclusive

Year	State tax rate	Value of real estate and improvements	Value of personal property	Total value of property	Net proceeds of mines	Total assessment
Assessment Roll of 1865	\$0.95			\$18,688,275.76	\$3,286,672.34	\$21,984,948.10
Assessment Roll of 1866	.95			17,650,214.86	2,207,890.85	19,858,095.71
Assessment Roll of 1867	1.25	\$10,229,597.07	\$8,971,492.94	19,208,090.01	7,041,536.56	26,244,626.57
Assessment Roll of 1868	1.25	10,568,142.73	8,236,077.63	18,804,220.36	6,534,189.38	25,338,390.34
Assessment Roll of 1869	1.12½	14,841,620.52	11,345,206.47	26,186,826.99	4,252,897.29	30,439,726.28
Assessment Roll of 1870	1.12½	11,320,113.52	8,377,996.52	19,698,109.04	5,910,398.16	25,608,507.20
Assessment Roll of 1871	1.25	11,490,442.79	9,410,566.88	20,901,009.67	7,856,071.73	28,757,081.40
Assessment Roll of 1872	1.25	12,129,110.70	10,750,095.32	22,879,145.32	7,814,176.97	30,693,322.29
Assessment Roll of 1873	1.25	13,513,229.87	13,353,275.37	26,866,505.24	14,209,048.58	41,075,553.82
Assessment Roll of 1874	1.25	14,125,578.01	12,604,701.21	26,730,279.22	13,869,578.17	40,499,857.39
Assessment Roll of 1875	.90	15,502,392.68	13,737,472.67	29,239,865.35	17,003,989.95	46,243,735.30
Assessment Roll of 1876	.90	16,820,383.87	12,744,289.36	29,564,673.23	24,167,408.34	53,732,081.57
Assessment Roll of 1877	.90	18,021,252.38	11,600,341.66	29,621,594.04	24,083,532.53	53,655,126.57
Assessment Roll of 1878	.90	17,535,062.00	10,489,549.39	28,024,610.39	23,045,939.11	51,070,579.50
Assessment Roll of 1879	.65	17,941,030.73	11,350,429.45	29,291,460.18	7,263,361.59	36,554,821.77
Assessment Roll of 1880	.65	17,742,714.07	9,856,944.59	27,599,658.66	4,496,738.91	32,096,397.57
Assessment Roll of 1881	.90	18,890,520.94	9,476,717.73	28,367,238.67	2,542,371.60	30,909,610.27
Assessment Roll of 1882	.90	19,152,541.59	8,216,793.78	27,369,335.37	1,740,554.49	29,109,889.86
Assessment Roll of 1883	.90	18,845,368.01	8,912,304.80	27,758,172.81	1,643,407.89	29,401,580.70
Assessment Roll of 1884	.90	17,568,271.50	9,029,027.53	26,597,299.03	1,453,686.33	28,050,985.36
Assessment Roll of 1885	.90	17,062,944.50	9,400,344.51	26,463,289.01	989,336.19	27,452,625.20
Assessment Roll of 1886	.90	16,440,245.32	9,308,632.01	25,748,877.33	554,346.62	26,303,223.95
Assessment Roll of 1887	.90	15,649,536.55	10,760,670.22	26,410,206.77	1,557,132.43	27,967,339.20
Assessment Roll of 1888	.90	17,013,582.15	9,724,796.38	26,738,378.53	2,106,292.83	28,844,671.36
Assessment Roll of 1889	.90	17,418,101.90	9,211,579.31	26,629,681.21	1,285,493.57	27,915,174.78
Assessment Roll of 1890	.90	16,984,721.02	7,728,683.55	24,683,384.57	686,709.91	25,350,094.08
Assessment Roll of 1891	.75	21,470,065.06	6,357,507.93	27,827,572.98	763,896.71	30,570,438.69
Assessment Roll of 1892	.75	21,840,280.17	7,617,130.78	31,096,340.98	222,215.40	31,318,556.38
Assessment Roll of 1893	.90	18,029,819.65	8,148,241.24	26,178,060.89	157,514.02	26,335,574.91
Assessment Roll of 1894	.90	16,754,871.20	6,873,849.20	23,628,720.40	181,294.93	23,810,015.33
Assessment Roll of 1895	.90	15,586,644.57	7,969,077.66	23,555,722.23	167,739.62	23,723,461.85
Assessment Roll of 1896	.90	16,982,837.70	6,173,296.39	23,156,134.09	352,384.74	23,458,468.83
Assessment Roll of 1897	.92	16,638,662.84	6,406,534.50	23,045,197.34	449,060.96	23,497,248.30

Assessment Roll of 1894	.92	16,364,656.16	6,822,555.00	23,187,211.16	330,034.13	23,517,245.29
Assessment Roll of 1899	1.00	15,859,727.26	7,706,731.10	23,566,458.36	126,251.33	23,692,709.69
Assessment Roll of 1900	1.00	16,578,404.34	7,692,452.43	24,180,856.77	106,900.45	24,286,757.22
Assessment Roll of 1901	.80	19,289,528.00	8,797,265.57	28,086,791.57	234,461.68	28,321,253.25
Assessment Roll of 1902	.80	20,106,306.75	9,215,357.85	29,324,666.60	506,710.18	29,831,376.78
Assessment Roll of 1903	.75	22,764,049.87	9,843,414.23	32,707,463.60	454,219.87	33,161,683.47
Assessment Roll of 1904	.75	25,554,639.35	10,715,495.95	36,270,135.30	925,634.52	37,195,769.82
Assessment Roll of 1905	.75	30,657,241.47	10,987,859.21	41,645,100.68	1,594,584.21	43,239,684.89
Assessment Roll of 1906 (Incomplete)	.75	32,242,372.21	12,223,625.37	44,464,997.58	2,378,011.50	46,843,009.08
Assessment Roll of 1907	.70	49,702,148.31	15,382,617.65	65,084,765.96	6,901,515.67	71,986,281.63
Assessment Roll of 1908	.70	50,482,256.58	23,373,885.88	73,856,142.43	9,154,109.17	77,010,251.60
Assessment Roll of 1909	.60	53,979,655.70	19,845,945.24	73,825,600.94	5,784,601.15	79,610,202.09
Assessment Roll of 1910	.60	64,705,172.83	13,849,806.25	78,554,979.08	8,874,227.58	87,429,206.66

REPORT OF STATE CONTROLLER

STATEMENT
Showing the net receipts into the State Treasury from the organization of the State Government to December 31, 1910

[K]

Year	State tax on real and personal property	State tax on proceeds of mines	State poll tax	County miscellaneous sources	Receipts of State Prison	Premium and interest on bonds other than Nevada State bonds	Sale of State lands	State miscellaneous sources	Totals
1865	\$243,136.92	\$15,447.36	\$17,069.24	\$1,841.19	\$1,595.47		\$6,735.00	\$30,222.13	\$316,047.31
1866	156,877.60	13,554.12	20,454.61	8,198.76	2,061.00		1,392.00	22,890.63	225,498.72
1867	192,010.78	40,755.73	17,945.20	14,482.38	1,204.35		3,126.00	54,705.63	324,230.10
1868	180,687.52	74,034.39	31,315.68	6,751.62	965.69		5,654.90	39,615.26	347,925.06
1869	228,814.52	47,426.76	24,516.26	26,684.94			28,747.00	38,972.89	405,162.41
1870	175,903.57	40,045.64	29,040.03	20,557.17	96.50		50,936.71	18,244.39	334,824.01
1871	214,106.06	70,296.65	20,460.68	13,744.45	878.90		27,461.31	32,264.09	381,214.74
1872	254,706.61	121,917.79	20,177.21	23,185.89	3,162.83		37,198.91	76,901.28	537,091.52
1873	285,104.41	179,792.46	23,633.82	22,064.35	2,267.00		218,340.93	6,356.39	737,559.38
1874	275,369.65	163,114.28	25,196.20	26,841.57	21,701.60	\$16,995.00	30,457.19	3,548.28	548,228.77
1875	244,188.81	153,843.74	33,256.20	35,314.50	17,490.68		41,998.78	5,225.17	548,302.88
1876	224,794.89	103,916.53	31,890.79	33,581.23	37,943.09	21,630.00	16,083.93	5,684.81	475,865.27
1877	239,672.53	300,114.30	33,174.00	24,769.00	22,107.55	27,690.00	22,679.34	4,809.27	678,986.89
1878	223,758.24	198,460.68	28,648.00	29,508.88	35,884.07	26,085.00	40,780.90	7,163.84	560,289.61
1879	136,616.16	34,969.53	31,841.73	22,359.30	27,885.68	11,856.09	42,104.75	3,979.58	311,412.82
1880	125,077.48	27,039.14	22,731.40	19,595.80	31,427.57	7,000.00	64,873.74	5,372.90	303,118.03
1881	219,683.37	15,010.97	21,765.92	14,156.35	22,355.38	15,675.00	65,508.68	7,315.39	381,471.06
1882	211,293.51	41,724.06	21,877.45	8,288.40	35,562.44	2,875.00	82,702.55	8,862.54	413,155.96
1883	218,749.21	13,636.36	14,830.95	7,737.25	21,941.82	4,249.32	90,544.94	14,060.11	386,769.46
1884	210,702.62	11,715.71	10,690.92	3,464.90	23,524.03	7,000.00	94,973.77	16,257.19	378,329.14
1885	267,673.51	7,945.56	1,962.32	5,677.76	15,019.04	9,000.00	108,139.08	17,451.89	391,789.16
1886	204,015.99	2,316.47	14,526.71	5,687.01	10,800.00	15,000.00	122,685.06	18,748.47	397,849.78
1887	192,237.63	9,759.21	14,890.02	8,487.47	6,552.85	9,000.00	137,388.98	27,180.14	405,446.30
1888	230,014.68	13,993.32	13,942.52	10,650.07	11,286.18	12,000.00	96,322.50	46,770.54	437,904.85
1889	210,723.96	8,894.98	14,387.43	8,556.88	5,365.84	12,000.00	63,913.30	30,732.19	354,504.23
1890	202,015.22	5,896.69	8,073.18	8,089.88	4,036.13	15,000.00	43,706.92	31,116.52	317,933.54
1891	210,552.56	2,548.69	9,238.47	8,535.80	2,678.65	20,000.00	61,392.07	31,525.70	351,471.94
1892	218,264.36	418.78	4,981.66	5,971.09	5,059.95	20,000.00	95,905.00	34,632.71	385,133.55
1893	211,748.52	685.45	3,744.50	2,465.66	6,227.18	20,000.00	88,991.22	41,750.50	376,623.03
1894	196,737.86	92.97	4,086.34	1,606.28	12,766.71	22,000.00	91,387.81	32,178.31	360,856.30
1895	183,008.18	1,200.55	10,684.75	3,352.27	1,148.31	24,000.00	112,828.92	25,788.26	361,991.24
1896	207,955.25	3,169.38	9,755.70	3,024.77	1,655.94	24,040.00	84,981.42	25,179.51	359,741.97
1897	213,358.55	5,442.95	12,483.27	8,504.51	3,946.65	25,561.60	110,581.11	22,743.87	400,992.51
1898	125,554.40	2,255.53	7,412.34	11,480.03	5,386.45	32,025.53	109,637.74	4,226.82	297,997.84

REPORT OF STATE CONTROLLER

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1899	200,018.46	631.16	5,773.33	3,314.36	2,028.00	27,364.75	107,429.84	58,022.54	114,082.44
1900	238,240.94	1,180.78	12,651.90	7,580.12	3,877.10	20,763.35	142,386.62	192,539.55	510,008.56
1901	229,644.22	4,104.38	13,654.20	10,210.79	4,515.25	32,383.80	138,524.34	80,000.91	513,076.89
1902	231,411.71	4,020.67	16,901.40	12,391.36	2,222.30	34,530.80	137,528.88	66,160.39	505,176.51
1903	235,647.08	3,390.23	15,537.00	15,323.38	1,635.15	23,582.58	57,372.33	147,409.39	490,026.14
1904	249,703.54	6,084.50	17,547.90	15,763.41	1,901.25	31,258.60	36,024.64	186,267.23	545,171.06
1905	288,916.55	13,006.83	21,324.60	36,881.68	2,883.10	31,254.60	66,000.89	217,919.89	678,799.24
1906	304,576.24	13,896.08	16,921.95	41,589.76	2,238.70	35,583.80	133,008.61	178,830.14	726,145.28
1907	364,486.14	54,788.32	34,704.05	49,881.00	1,063.45	38,146.65	126,946.47	490,686.07	994,555.58
1908	453,190.60	17,149.75	31,205.75	29,520.31	2,478.20	42,389.60	119,408.61	308,970.34	1,004,313.18
1909	443,359.62	36,497.44	80,328.50	23,700.78	538.50	44,837.28	264,342.53	239,750.09	1,082,254.74
1910	448,505.58	53,862.90	31,956.99	17,243.24	376.00	.....	156,844.49	289,758.27	998,557.47
Totals	\$10,806,815.83	\$1,963,645.89	\$859,683.07	\$726,196.30	\$426,212.10	\$771,718.35	\$3,790,740.75	\$3,143,438.62	\$12,476,908.09

REPORT OF STATE CONTROLLER

STATEMENT
Collections by counties, from January 1, 1879, to December 31, 1910

Year	Property tax	Tax on proceeds of mines	Escheated estates	Tolls	Insurance licenses	Tax on insurance premiums	Court fines
1879	\$160,676.71	\$41,640.24	\$86.46	\$747.24	\$4,675.00	\$3,811.91	\$1,888.56
1880	146,122.03	30,366.11	154.92	761.54	6,525.00	3,557.91	2,227.40
1881	251,469.42	19,332.08	7.50	654.01	2,425.00	2,615.58	3,617.65
1882	242,869.59	48,355.66	561.57	467.33		106.94	2,425.30
1883	246,101.61	16,354.19	362.03	539.46			2,046.60
1884	235,437.13	13,176.03	51.85	631.46			943.85
1885	236,050.80	9,698.82	1,348.35	434.49			1,181.15
1886	230,743.36	5,199.45	341.79	286.00			1,571.73
1887	236,915.36	13,723.57	50.82	414.10			3,254.70
1888	234,054.84	16,734.88	420.17	153.61			1,702.00
1889	237,034.62	12,347.11		124.13			1,716.15
1890	221,144.07	7,653.66	423.10	75.19			1,618.10
1891	227,681.92	6,085.52	282.85	73.55			1,725.35
1892	233,550.58	1,677.35	85.40	74.83			1,372.59
1893	228,879.77	1,289.32	14.28	65.86			769.90
1894	213,566.07	1,726.26		61.83			1,377.75
1895	204,606.37	1,368.18		53.17			980.85
1896	187,723.55	3,169.38	22.60	51.61			496.60
1897	216,321.41	5,440.95		51.19			908.30
1898	146,854.07	3,262.45		43.13			1,315.35
1899	225,312.31	1,080.37	20.00	46.03			1,155.00
1900	238,260.94	1,180.78	10.50				1,590.30
1901	229,644.22	4,104.38	16.25	20.05			3,166.23
1902	231,411.71	4,029.67	30.00				2,985.45
1903	235,647.06	3,339.23	1,997.67				3,947.63
1904	249,708.54	6,684.50	1,114.84				2,866.45
1905	238,916.55	13,606.93					3,488.02
1906	304,576.24	13,396.08	1.20				5,910.55
1907	392,238.96	54,788.32	4.10				10,172.60
1908	487,011.00	17,149.75					8,822.15
1909	442,359.62	36,497.44					9,488.70
1910	448,505.58	53,852.90	408.00			5,945.95	
Totals	\$8,115,399.06	\$474,372.56	\$7,868.75			\$94,512.97	

REPORT OF STATE CONTROLLER

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STATEMENT—Continued
Collections by counties, from January 1, 1879, to December 31, 1910

Year	Gaming licenses and slot machines	Poll tax	Gross collections	Allowance for Auditors, Assessors and collectors	Express charges on cash remit- tances to State Treasury	Armory rent	Net amounts paid into State Treasury
1879	\$13,092.75	\$35,272.00	\$261,350.87	\$26,923.91	\$465.24	\$8,675.00	\$225,786.72
1880	8,237.50	29,722.00	229,724.41	24,884.96	460.63	9,925.00	194,443.82
1881	6,912.50	28,150.50	315,184.24	34,007.49	660.15	9,900.00	270,616.60
1882	6,606.24	25,608.00	323,890.63	33,544.96	567.25	9,625.00	283,183.42
1883	5,968.75	23,078.00	296,350.64	32,226.70	445.17	8,725.00	264,963.77
1884	4,356.31	20,784.00	275,379.63	31,513.63	391.85	6,900.00	236,574.15
1885	5,543.49	21,464.00	275,991.10	25,504.92	485.90	7,275.00	242,625.38
1886	5,987.85	20,648.00	264,678.18	26,501.35	277.45	7,275.00	230,374.38
1887	7,546.02	16,667.30	278,571.87	24,606.37	547.43	4,202.50	249,215.57
1888	9,643.75	16,633.20	279,662.45	26,797.50	525.60	4,655.00	247,694.35
1889	8,381.23	16,015.00	275,618.24	25,707.49	367.85	7,050.00	242,492.90
1890	8,346.25	15,963.62	255,233.99	23,922.97	337.05	6,900.00	224,073.97
1891	7,518.74	16,339.50	259,707.43	21,650.06	281.85	6,900.00	230,875.62
1892	6,109.99	13,759.20	256,579.94	19,750.63	318.42	6,975.00	229,535.89
1893	4,793.74	12,686.00	248,448.87	21,455.86	314.48	8,025.00	218,654.13
1894	2,737.50	10,699.50	250,202.91	20,872.80	331.64	6,475.00	202,623.47
1895	2,275.15	9,626.64	218,961.96	17,258.53	302.68	3,175.00	198,225.75
1896	2,400.86	9,755.70	219,906.84	16,452.84	240.20		203,153.75
1897	6,594.17	12,883.27	242,199.29	19,661.82	345.20	2,625.00	219,567.27
1898	3,781.86	11,571.90	168,948.78	17,011.63	165.83	2,980.00	146,711.80
1899	4,075.83	14,687.15	246,367.19	16,338.15	254.95	860.00	218,737.31
1900	5,663.52	12,651.90	259,383.74	17,694.00	350.64	960.00	240,419.10
1901	7,014.50	13,654.20	257,613.59	16,825.28	355.55	1,220.00	239,212.76
1902	9,313.41	16,901.40	264,734.14	16,222.84	308.54	1,320.00	238,071.26
1903	9,253.08	15,537.00	269,906.69	16,568.22	333.57	1,740.00	251,264.90
1904	11,623.46	17,547.90	289,699.35	16,599.81	381.89	1,440.00	271,278.15
1905	31,208.46	21,324.60	360,731.76	19,417.20	506.32	1,440.00	339,369.24
1906	26,980.63	34,199.46	376,494.03	19,286.59	591.44	720.00	355,936.00
1907	25,201.36	34,704.06	531,613.85	26,888.49	855.35		503,969.51
1908	11,940.65	31,205.75	558,686.81	25,983.42	1,526.96		531,166.41
1909	9,215.68	30,328.50	532,886.34	25,045.80	691.14		507,099.40
1910	6,680.86	31,966.99	520,373.01	26,107.14	665.70		493,600.17
Totals	\$285,555.01	\$641,936.23	\$9,646,173.25	\$753,212.76	\$14,902.34	\$137,888.50	\$8,741,216.22

[M]

STATE

Showing the expenses of the State from the organization of the

Year	Legislative Department	Executive Department	Judicial Department	Public printing	Public building	Support of State Prison
1865	\$79,944.00	\$52,511.15	\$24,849.99	\$25,042.20		\$26,595.47
1866	53,276.53	42,863.77	22,927.64	18,683.66		34,245.06
1867	78,645.10	40,396.26	23,511.06	22,253.40		62,361.43
1868		42,076.74	24,772.75			19,348.61
1869	64,882.60	53,460.21	26,755.43	22,373.61		42,270.04
1870		50,594.24	26,920.62	2,695.47	\$72,569.75	40,017.99
1871	73,235.20	58,894.81	25,126.19	20,988.36	99,430.24	62,178.55
1872		52,022.36	25,010.44	4,372.67		49,090.27
1873	79,276.91	59,017.23	25,884.00	29,792.48	2,954.15	36,321.56
1874		61,012.27	25,876.00	207.52	50,001.87	64,080.97
1875	80,686.60	61,560.35	21,528.00	26,994.08	28,613.00	71,983.51
1876		53,599.35	27,656.00	4,773.30	20,865.38	83,086.33
1877	88,758.88	53,731.50	30,303.37	40,000.00	20,033.94	90,185.21
1878		54,340.80	26,956.00		45.00	87,119.06
1879	77,733.52	51,256.35	31,876.00	20,857.53	17,808.67	74,940.36
1880		48,050.13	26,756.00	4,115.39		83,444.96
1881	73,469.60	49,519.20	26,956.00	12,200.57	47,041.52	71,139.42
1882		47,229.27	26,794.00	4,489.35	32,958.48	76,028.98
1883	53,378.58	39,500.00	24,042.00	14,008.79	13,434.70	70,323.13
1884		36,759.75	23,980.00	4,405.26	483.43	57,731.25
1885	53,131.07	37,871.58	22,210.00	18,614.91	11,700.05	47,275.09
1886		34,796.91	22,156.00	5,615.99	3,299.95	49,538.11
1887	52,487.84	42,878.37	22,192.00	14,651.25	27,661.63	48,110.42
1888		38,987.10	21,964.00	8,056.23	204.59	43,656.52
1889	51,674.15	44,521.28	21,208.00	13,507.38	12,275.28	43,835.87
1890		38,967.12	20,931.87	9,054.34	7,755.00	41,942.21
1891	49,553.04	39,729.37	21,136.00	13,379.09	6,395.04	36,434.45
1892		44,677.16	21,264.00	8,401.54	1,586.76	39,673.12
1893	31,514.95	38,437.28	20,392.00	12,063.90		30,709.31
1894		36,844.32	19,740.00	7,436.10		32,284.42
1895	30,631.08	29,495.80	15,175.00	14,063.49	46,171.84	28,920.01
1896		26,050.20	15,225.00	4,936.41	16,016.66	33,532.94
1897	29,964.34	26,476.40	14,295.00	15,489.09	35,761.93	25,127.75
1898		27,346.20	14,305.00	6,801.04	898.75	32,858.75
1899	30,749.10	25,064.23	13,062.50	11,694.42	3,316.05	23,224.61
1900		31,553.98	15,437.50	6,898.87		34,497.35
1901	31,302.27	28,464.27	14,100.00	14,453.10	6,072.70	25,601.21
1902		22,243.10	13,912.50	6,047.04	1,778.13	29,534.81
1903	36,323.00	32,345.76	14,236.00	19,114.70	13,075.05	31,137.71
1904		39,473.80	14,264.00	6,763.33	31,926.65	31,305.91
1905	39,450.93	36,787.12	14,272.00	18,898.03	23,847.35	49,369.61
1906		39,156.22	14,314.00	8,792.14	38,159.79	66,633.77
1907	43,299.60	67,774.06	16,658.95	21,131.52	18,756.85	54,104.81
1908	18,104.29	69,402.25	15,832.50	12,812.75		83,638.21
1909	63,691.66	72,580.25	20,095.70	19,205.00	48,989.54	44,137.00
1910		78,815.70	20,332.00	29,307.00	34,574.64	113,764.55
Totals	\$1,365,164.84	\$2,059,834.57	\$976,223.01	\$605,442.30	\$796,463.36	\$2,323,303.00

NOTE.—The interest paid on Nevada bonds held by the State School Funds also goes for support of schools.

MENT

[M]

State Government to December 31, 1910—Territorial debt included

Charitable purposes	Support of schools and State University	Interest on Territorial and State bonds	Premium on United States bonds	District Judges	Miscellaneous purposes	Totals
	\$3,049.52	\$54,347.20			\$124,249.37	\$390,588.90
	7,060.95	63,083.46			114,811.15	357,852.22
\$5,943.77	5,869.33	82,148.09			220,497.88	541,625.32
9,066.22	11,533.13	83,916.77			85,069.36	275,763.58
11,804.39	12,023.48	80,327.51			206,537.07	520,434.34
27,541.82	12,174.41	79,760.84			36,975.58	349,250.72
27,976.34	9,123.70	82,975.00			52,065.63	512,004.02
31,708.40	14,843.74	79,204.42			34,935.79	291,148.09
33,722.00	15,699.90	66,389.24			57,294.20	406,364.67
38,478.29	22,015.17	64,304.24	\$15,783.77		24,154.50	365,924.60
43,699.18	33,963.28	80,064.15	1,102.38		50,617.30	500,851.83
47,901.46	42,523.92	52,372.53	6,928.33		42,470.55	382,157.15
55,439.35	41,283.24	52,213.74			40,982.20	512,931.43
51,851.12	44,177.87	52,189.18			35,283.72	351,962.75
93,231.08	36,385.12	146,620.48	2,158.40		41,781.18	594,668.69
53,899.12	25,168.43	24,698.11			29,756.99	295,859.13
93,949.55	26,299.59	22,187.49			26,229.89	448,992.83
63,263.37	35,007.16	24,143.33	1,104.25		19,541.81	330,560.01
73,248.31	29,634.29	25,120.00	20,399.45		19,757.74	382,843.99
53,288.22	32,344.43	25,078.89	11,706.50		10,850.96	256,629.71
53,877.78	33,948.59	24,340.00	23,179.30		16,731.97	342,880.85
61,215.48	40,085.96	23,793.33			14,224.00	254,726.03
68,057.73	38,324.65	22,980.00		\$19,069.30	28,408.89	383,822.08
46,433.47	40,801.59	24,320.00		19,148.73	22,228.94	265,801.17
73,098.09	46,708.57	23,833.33		24,155.10	61,275.01	416,092.06
51,563.60	52,889.68	25,228.88	45,452.18	25,212.44	16,887.40	336,314.74
63,955.07	76,212.50	25,730.00		25,308.46	40,618.72	398,451.74
52,573.17	71,149.43	26,350.00		25,072.80	28,977.02	319,725.30
47,610.93	101,145.65	25,850.00		24,744.55	38,595.69	371,064.21
33,272.86	84,152.27	38,667.67	14,000.00	25,165.95	18,005.54	329,569.63
48,540.95	109,786.58	12,926.66		17,985.30	41,471.44	395,168.15
53,423.61	129,741.70	45,036.66	3,000.07	18,731.45	15,657.68	359,332.38
49,956.76	137,420.38	14,166.85		18,187.15	36,030.19	402,875.84
53,620.22	135,644.72	30,477.48	6,014.63	17,000.00	30,494.90	355,461.69
39,345.54	119,844.88	30,494.56		17,324.95	28,577.49	363,298.33
53,466.59	153,471.89	30,256.83	34,479.56	20,475.05	152,864.88	533,402.50
57,260.53	141,356.51	29,154.00	13,541.50	18,738.75	117,528.40	497,573.32
54,639.47	154,732.20	29,012.33	30,224.57	18,900.00	135,744.50	496,768.65
60,014.76	151,195.88	28,604.00		18,900.00	48,989.81	453,936.70
56,358.99	161,216.30	28,527.33		18,900.00	92,620.40	481,356.60
65,683.32	162,990.94	29,162.00		18,900.00	163,441.48	722,802.83
18,403.12	169,676.41	29,074.66		18,900.00	212,837.36	615,977.43
77,961.66	219,332.57	28,320.00		27,621.25	254,507.50	786,169.18
82,433.05	292,088.57	27,041.00		27,500.00	281,730.45	900,973.12
65,449.20	345,371.58	25,190.00		42,280.30	550,358.47	1,297,358.40
81,199.05	306,309.97	25,120.00		46,563.50	338,389.44	1,074,375.63
\$2,325,807.59	\$3,656,758.25	\$1,942,842.24	\$229,074.89	\$554,795.03	\$4,061,519.44	\$21,223,692.54

STATEMENT

[N]

Showing the amount of the State debt, with accrued interest, on December 31, 1910; also the cash assets applicable to the payment of the same

State debt	Amount of principal	Accrued interest	Total
Nevada 5 per cent bond (irredeemable)	\$380,000.00	\$9,500.00	\$389,500.00
Nevada 4 per cent bonds			
Payable on or before June 30, 1914	4,000.00	80.00	4,080.00
Payable on or before December 31, 1914	3,000.00	60.00	3,060.00
Payable on or before June 30, 1915	3,000.00	60.00	3,060.00
Payable on or before December 31, 1915	28,000.00	580.00	28,580.00
Payable on or before December 31, 1917	16,000.00	320.00	16,320.00
Payable on or before December 31, 1924	12,000.00	240.00	12,240.00
Payable on or before June 30, 1930	106,000.00	2,100.00	107,100.00
Totals	\$562,000.00	\$12,940.00	\$574,940.00
Assets			
Cash in State Treasury December 31, 1910, applicable to payment of State debt			\$79,979.26
Amount of State debt, over all assets applicable to payment of same, exclusive of the \$380,000 irredeemable bond			\$2,420.74

STATEMENT

(C) Showing the amount of bonds, with accrued interest, and cash held by the State of Nevada in trust for the Educational Funds, not applicable to the payment of the state debt, and the amount of warrants outstanding against said funds December 31, 1910

Kind of bonds	Amount	Accrued Interest	Total
State bond, 5 per cent (irredeemable) belonging to State School Fund	\$390,000.00	\$9,500.00	\$399,500.00
State bonds, 4 per cent, belonging to State School Fund	157,000.00	3,140.00	160,140.00
State bonds, 4 per cent, belonging to University Fund, 90,000-Acre Grant	7,000.00	140.00	7,140.00
State bonds, 4 per cent, belonging to State University Fund	8,000.00	160.00	8,160.00
United States bonds, 4 per cent, belonging to State School Fund	218,000.00	1,433.30	219,433.30
Massachusetts State bonds, 3 per cent, belonging to State School Fund	755,000.00	11,270.00	766,270.00
Massachusetts State bonds, 3 per cent, belonging to University Fund, 90,000-Acre Grant	23,500.00	345.00	23,845.00
Massachusetts State bonds, 3 per cent, belonging to State University Fund	18,500.00	215.00	18,715.00
Massachusetts State bonds, 3½ per cent, belonging to State School Fund	264,000.00	3,581.65	267,581.65
Massachusetts State bonds, 3½ per cent, belonging to University Fund, 90,000-Acre Grant	45,000.00	560.00	45,560.00
Massachusetts State bonds, 3½ per cent, belonging to State University Fund	14,000.00	233.35	14,233.35
Idaho State bonds, 4 per cent, belonging to State School Fund	185,000.00	3,490.00	188,490.00
Cash in State School Fund			127,462.80
Cash in General School Fund			93,744.67
Cash in University Fund, 90,000-Acre Grant			7,420.56
Cash in Interest Account, 90,000-Acre Grant			233.24
Cash in State University Fund			6,951.51
Cash in Contingent University Fund			18,721.60
Total			\$2,350,682.68
Deduct outstanding warrants			3,767.23
Net balance in Educational Funds			\$2,346,915.45

REPORT OF STATE CONTROLLER

STATEMENT
Description, cost and value of securities owned by the State Educational Funds, December 31, 1910

[P]

Description of security	Rate of interest	Date of last interest payment	Date acquired	Face value	Cost value	Present market value
Nevada State bond (irredeemable)	5 per cent	July 1910	1879	\$380,000.00	\$380,000.00	\$380,000.00
United States bonds	4 per cent	Nov. 1910	1900	100,000.00	133,810.50	112,500.00
United States bonds	4 per cent	Nov. 1910	1901	35,000.00	48,300.00	41,825.00
United States bonds	4 per cent	Nov. 1910	1902	80,000.00	117,000.00	95,600.00
Massachusetts State bonds	3 per cent	July 1910	1903	537,000.00	549,082.00	587,000.00
Massachusetts State bonds	3 per cent	July 1910	1906	95,000.00	90,487.50	95,000.00
Massachusetts State bonds	3 per cent	July 1910	1907	100,000.00	94,550.00	100,000.00
Massachusetts State bonds	3 per cent	July 1910	1908	25,000.00	24,548.30	25,000.00
Massachusetts State bonds	3 per cent	Sept. 1910	1908	40,000.00	39,261.20	40,000.00
Massachusetts State bonds	3 per cent	Sept. 1910	1903	189,000.00	203,411.25	198,450.00
Massachusetts State bonds	3 per cent	July 1910	1906	124,000.00	131,680.00	130,200.00
Massachusetts State bonds	3 per cent	Oct. 1910	1909	185,000.00	189,867.65	185,000.00
Idaho State bonds	4 per cent	July 1910	1894	7,000.00	7,000.00	7,000.00
Nevada State bonds	4 per cent	July 1910	1896	32,000.00	32,000.00	32,000.00
Nevada State bonds	4 per cent	July 1910	1904	12,000.00	12,000.00	12,000.00
Nevada State bonds	4 per cent	July 1910	1906	16,000.00	16,000.00	16,000.00
Nevada State bonds	4 per cent	July 1910	1910	105,000.00	105,000.00	105,000.00
Totals.				\$2,062,000.00	\$2,175,988.40	\$1,612,575.00

STATEMENT
[Q] Showing total mining products of the State of Nevada, as reported by the County Auditors, for the twelve months commencing October 1, 1909,
and ending September 30, 1910

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
CHURCHILL—											
4th quarter, 1909											
Nevada Hills	270	1,412	\$31,000.94	\$14,026.18	\$4,749.70	\$2,615.33	\$21,391.21	\$9,609.73	\$55.93	\$136.26	\$192.19
CLARK—											
4th quarter, 1909											
Quartette	14,552		\$48,496.50	\$31,636.50		\$21,091.00	\$52,727.50				
Yellow Pine	193		5,254.21	3,460.00	\$1,882.28		5,342.28				
Monte Cristo Con.	274	523	8,983.75	5,300.46	3,180.47		8,480.93	\$452.82	\$2.63	\$8.24	\$10.87
Totals	15,019	523	\$62,684.46	\$40,396.96	\$5,062.75	\$21,091.00	\$66,550.71	\$452.82	\$2.63	\$8.24	\$10.87
1st quarter, 1910											
Quartette	7,540		\$54,377.12	\$28,466.41		\$25,923.58	\$54,389.99				
2d quarter, 1910											
Quartette	15,490		\$60,593.44	\$35,965.15		\$25,562.46	\$61,430.61				
ESMERALDA—											
4th quarter, 1909											
Gold Comb. Frac.	2,878		\$44,139.72	\$19,557.80	\$908.56	\$26,220.58	\$46,686.94				
Goldfield Con.	59,670	1,560	2,035,066.25	341,462.80	14,926.45	660,249.29	1,016,638.54	\$1,018,427.71	\$5,927.25	\$26,153.22	\$32,080.47
Silver Peak, ore	38,395		192,000.67	72,225.68	19,197.50	96,987.50	187,410.68	4,589.99	26.71	116.58	142.29
Silver Peak tigs.	3,980		18,341.64		8,181.60		8,181.60	10,160.04	59.14	255.82	314.96
Florence Goldfield	10,779	1,580	176,385.38	67,083.43	20,632.54	40,532.83	128,238.83	48,116.55	280.03	1,235.64	1,515.67
Goldfield Aimo	471	718	24,877.13		26,139.06		26,139.06				
Totals	116,174	1,858	\$2,490,710.79	\$600,329.71	\$81,824.10	\$831,171.83	\$1,413,325.64	\$1,061,294.29	\$6,233.18	\$27,760.26	\$34,063.39

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q.]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
1st quarter, 1910											
Goldfield Con.....	74,564	1,960	\$2,374,063.87	\$354,870.94	\$18,641.24	\$314,306.10	\$1,187,818.28	\$1,166,245.59	\$6,904.16	\$28,090.08	\$34,994.24
Goldfield Alamo.....	1,108	81	54,032.85	38,623.00	38,623.00		38,593.00	15,509.85	90.28	250.96	341.22
Florence Goldfield.....	10,516	470	137,162.92	71,016.66	14,524.91	39,844.58	125,386.15	11,776.79	68.54	278.87	347.41
Silver Peak.....	44,117		206,769.22	64,883.65	20,515.00	106,749.00	194,147.65	14,621.57	85.09	346.19	431.23
Totals.....	130,296	511	\$2,774,028.86	\$490,771.25	\$92,204.21	\$362,899.68	\$1,545,875.08	\$1,228,153.80	\$7,148.05	\$28,966.10	\$36,114.15
2d quarter, 1910											
Mountain King.....	682		\$61,957.08	\$42,613.61	\$8,435.87	\$11,255.64	\$62,305.12				
Goldfield Con.....	56,826		2,789,342.00	351,388.33	14,403.18	679,918.72	1,045,710.23				
Florence Goldfield.....	13,252		157,032.84	76,191.12	14,394.80	40,008.50	180,584.42	26,448.42	153.84	626.29	780.23
Silver Peak, ore.....	44,549		186,170.52	59,104.34	22,851.50	104,048.50	185,504.34	7,666.18	44.64	181.52	226.16
Silver Peak, tigs.	4,045		21,111.60			8,791.00	8,791.00	12,520.60	71.73	291.72	363.45
Totals.....	119,354	320	\$3,222,614.04	\$529,237.40	\$59,575.35	\$344,022.36	\$1,432,895.11	\$1,790,066.97	\$10,418.26	\$42,388.71	\$52,806.97
3d quarter, 1910											
Silver Peak, ore.....	43,828		\$189,561.80	\$58,337.00	\$21,914.00	\$87,220.00	\$167,471.00	\$22,090.80	\$128.58	\$523.09	\$651.67
Silver Peak, tailings.....	3,871		15,157.49			9,677.50	9,677.50	5,489.99	31.95	130.00	161.95
Florence-Goldfield.....	13,388	9	124,776.82	75,381.11	11,553.94	37,928.51	124,861.56				
Combination.....	2,892	147	41,473.61	21,672.42	430.00	25,043.55	47,145.97				
Goldfield Con.....	70,193		2,366,276.06	491,672.21	18,526.24	799,537.12	1,309,735.57	1,056,540.49	6,149.07	19,736.17	25,885.24
Totals.....	134,172	156	\$2,737,254.78	\$647,062.74	\$52,424.18	\$369,404.68	\$1,658,891.60	\$1,064,121.28	6,909.60	20,389.26	26,698.68
EUREKA—											
4th quarter, 1909											
Diamond-Excelsior.....	65	1,645	\$521.14	\$2,553.07	\$260.00	\$65.00	\$2,878.07				
Eureka-Windfall.....	9,900		42,063.72	29,641.49		9,166.01	38,807.50	\$3,256.22	\$18.95	\$51.05	\$70.00
Richmond-Eureka.....	13,280	1,645	154,370.13	58,144.67	46,881.96	39,355.49	144,192.12	10,188.01	59.29	159.75	219.04
Silver Connor.....	28	500	706.26	428.66	89.10	57.00	574.76	131.50	.76	2.07	2.83
West.....	3,602	62	11,180.66	5,806.56	6,813.83		12,620.42				
Totals.....	26,876	1,852	\$208,841.91	\$96,574.48	\$53,844.89	\$48,043.50	\$198,062.87	\$13,575.73	\$79.00	\$212.87	\$291.87

REPORT OF STATE CONTROLLER

[illegible]

REPORT OF STATE CONTROLLER

MINING PRODUCTS—Continued

[Q]	Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
		Tons	Pounds									
LINCOLN—												
	4th quarter, 1909											
	Mendah Nevada.....	380	1,866	\$9,089.35	\$10,184.65	\$1,977.43		\$12,162.08				
	3d quarter, 1910											
	Mendah Nevada.....	760	400	\$10,640.00		\$1,066.00	\$9,841.20	\$10,907.20				
LYON—												
	1st quarter, 1909											
	Comstock M. M. Co.....	1,200		\$2,800.00			\$2,400.00	\$2,400.00	\$400.00	\$2.33	\$4.15	\$6.48
	Wm. Donovan.....	1,300		4,514.12	\$1,337.11		1,291.20	4,578.68				
	Nev. M. R. & P. Co.....	3,057		17,152.12	9,862.05	1,557.35	4,646.89	16,066.29	1,065.83	6.32	11.27	17.59
	Totals.....	5,557		\$24,466.24	\$11,812.42	\$2,894.46	8,338.09	23,044.97	\$1,485.83	\$8.65	\$15.42	\$24.07
	1st quarter, 1910											
	Wm. Donovan.....	250		\$675.00	\$275.00	\$250.00	\$225.00	\$750.00				
	Nev. M. R. & P. Co.....	1,325		16,982.12	11,532.59	300.75	3,761.70	15,595.04	\$1,387.08	\$8.08	\$16.19	\$24.27
	Totals.....	1,575		\$17,657.12	\$11,807.59	\$550.75	\$3,986.70	\$16,345.04	\$1,387.08	\$8.08	\$16.19	\$24.27
	2d quarter, 1910											
	Wm. Donovan.....	1,900		\$6,178.11	\$2,175.00	\$1,621.00	\$1,910.40	\$5,706.40	\$471.71	\$2.73	\$5.52	\$8.25
	J. Warren Phillips.....	1,370		5,969.95	5,365.50			5,365.50	604.45	3.52	7.06	10.58
	Nev. M. R. & P. Co.....	2,865		18,828.84	13,418.46	635.35	4,257.76	18,312.57	516.27	3.00	6.08	9.08
	Totals.....	6,165		\$30,976.90	\$20,958.96	\$2,256.35	\$6,168.16	\$28,384.47	\$1,592.43	\$9.25	\$18.61	\$27.86
	3d quarter, 1910											
	Woodbury & others.....	2,100		\$4,200.00			\$3,600.00	\$3,600.00	\$600.00	\$3.50	\$7.00	\$10.50
	Wm. Donovan.....	1,950		5,863.14	\$2,560.90	\$1,257.25	1,589.62	5,407.77	455.35	2.65	5.32	7.97
	Nev. M. R. & P. Co.....	2,014		4,841.95	7,227.69	59.60	2,367.35	9,634.64				
	J. Warren Phillips.....	1,505		6,156.75	4,580.45			4,580.45	1,576.30	9.17	18.41	27.58
	Totals.....	7,569		\$21,061.84	\$14,360.04	\$1,286.85	\$7,556.97	\$23,222.86	\$2,631.65	\$15.32	\$30.73	\$46.05

NTE—											
4 th quarter, 1909											
Clifford Noy Co.	5	\$20,000	\$1,000.00	\$5,000.00	\$1,250.00	\$7,250.00	\$12,750.00	\$74.20	\$257.30	\$331.50	
McNamara	8,879	214,202.33	74,872.74	46,191.54	\$1,899.67	152,949.15	58,249.18	339.01	1,641.42	1,990.43	
Round Mountain	7,927	90,752.20	23,235.74	5,942.15	3,966.67	63,964.24	27,392.96	169.37	552.58	711.95	
Montana Tonopah	12,083	157,221.94	128,717.38	5,942.15	5,842.74	135,502.27	31,719.67	184.61	888.85	1,078.46	
West End Con.	1,987	70,889.87	23,235.74	5,942.15	23,795.69	47,094.18	21,850.44	127.17	615.74	742.91	
Tonopah of Nevada	43,602	894,797.81	203,337.62	26,424.24	566,319.93	798,061.79	88,716.02	516.23	2,500.11	3,016.34	
Fairview-Rd. Mt.		6,427.55					6,427.55	37.41	128.71	167.12	
Tonopah Belmont	5,921	114,106.84	86,854.00	11,164.07	33,816.49	131,834.55					
Jim Butler-Tonopah	96	3,772.40	8,214.51	286.81	965.81	9,468.63					
Tonopah Midway	1,166	38,176.70	33,684.34	2,508.95	7,409.28	43,602.57					
Totals	81,621	\$1,607,360.64	\$556,934.33	\$97,517.26	\$671,287.60	\$1,389,110.63	\$247,095.83	\$1,438.00	\$6,590.71	\$8,028.71	
1st quarter, 1910											
Tonopah of Nevada	42,791	\$840,018.77	\$209,008.73	\$25,418.46	\$338,620.54	\$773,042.73	\$66,976.04	\$389.80	\$1,954.36	\$2,344.16	
McNamara	11,863	172,140.76	127,311.10	4,794.35	3,966.97	136,062.42	96,078.34	209.97	1,032.77	1,262.74	
Montana Tonopah	3,174	63,251.79	35,357.01	16,616.46	9,576.00	61,549.47	1,702.32	9.91	49.66	59.57	
West End Con.	12,164	153,074.75	137,135.68	5,240.88	5,381.66	147,758.22	5,316.53	30.94	149.82	180.76	
Round Mountain	1,820	57,379.10	26,273.60		19,541.59	45,815.19	11,563.91	67.29	325.88	393.17	
Fairview-Rd. Mt.	8,769	104,436.76				74,048.40	30,388.36	176.86	613.23	700.09	
Johnnie	320	3,939.43	1,025.00	230.00	672.00	1,927.00	2,012.43	11.71	40.64	52.35	
West End Con.	1,719	11,879.50	6,212.68	1,287.75	3,106.33	10,606.76	1,280.74	7.51	26.04	33.55	
Tonopah Belmont	5,518	32,975.05	15,972.88		12,787.39	28,690.27	4,314.78	25.11	87.07	112.18	
Shoshone-Polaris	1,961	49,101.33	24,167.96		19,314.41	43,482.39	5,618.04	32.69	163.97	196.66	
Round Mountain	8,815	304,929.70	96,236.50	48,300.15	97,024.50	243,561.15	61,368.55	357.16	1,790.74	2,147.90	
Totals	106,352	\$1,896,528.51	\$633,649.06	\$101,878.06	\$790,968.02	\$1,650,463.33	\$245,965.18	\$1,431.47	\$6,644.32	\$8,075.79	
2d quarter, 1910											
Tonopah Belmont	17,232	\$576,750.17	\$152,953.56	\$46,483.56	\$237,322.56	\$436,759.87	\$139,990.30	\$814.75	\$4,084.91	\$4,899.66	
Montana Tonopah	13,205	194,489.84	120,248.70	4,087.49	4,406.03	183,741.22	60,748.62	353.55	1,772.65	2,126.20	
Tonopah	44,845	1,013,341.43	220,802.50	27,499.97	612,713.59	861,016.06	152,325.37	886.54	4,444.85	5,331.39	
Tonopah Ex.	9,113	116,948.11	86,419.30	1,796.31	2,822.84	100,058.49	16,909.62	98.41	488.42	591.83	
Round Mountain	10,224	81,790.27				62,523.00	19,267.27	112.14	388.81	500.95	
Totals	94,619	\$1,963,319.82	\$594,424.06	\$79,867.33	\$657,264.06	\$1,594,048.64	\$389,241.18	\$2,265.39	\$11,184.64	\$13,450.19	

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		(Gross yield or value)	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
3d quarter, 1910											
Montana Tonopah	13,325		\$168,774.40	\$123,691.94	\$3,354.42	\$3,757.52	\$130,903.88	\$37,970.52	\$221.01	\$1,107.96	\$1,328.96
Tonopah	44,489	160	889,361.45	205,681.33	27,197.27	586,698.67	831,447.27	107,914.18	628.07	3,148.92	3,776.99
Tonopah Ex.	10,878	72	149,912.15	96,242.38	2,106.37	4,650.80	104,599.55	44,912.60	261.40	1,310.54	1,571.94
West End	4,661		96,435.11	43,399.11		39,419.44	82,818.55	13,616.56	79.26	397.32	476.58
Eclipse	2,961		33,168.76	12,890.64	3,450.85	15,231.94	31,513.43	1,656.33	9.66	49.93	59.59
Tonopah Belmont	21,253	465	868,920.32	178,026.00	39,242.48	464,287.73	681,536.21	187,884.11	1,090.58	5,467.86	6,558.44
Round Mountain	10,314		83,489.77	26,332.86		51,570.00	77,902.86	5,586.91	32.42	112.83	145.25
Totals	107,911	697	\$2,340,061.96	\$688,104.26	\$75,351.39	\$1,177,566.10	\$1,941,021.75	\$399,040.21	\$2,322.40	\$11,565.35	\$13,917.75
STOREY—											
4th quarter, 1909											
Belcher	30		\$261.60	\$7,426.35		\$45.00	\$7,471.35				
Chas. Butters Co.	12,520		13,087.67	7,255.58	\$8,648.21	57,178.22	78,077.01				
Con. Virginia	1,013	1,822	3,523.22	19,497.21	1,506.42		21,003.62				
Crown Point	5,087	850	7,102.46	13,488.47	52.94	4,259.73	17,801.14				
Hale and Norcross	46		5,097.00	1,708.07			1,708.07				
Ophir	11,130	1,530	50,970.00	100,077.70	796.08	12,345.69	113,218.47				
Yellow Jacket	19,258	650	27,243.51	23,819.90	833.09	11,579.62	36,282.61				
Silver Hill	185		988.57	3,707.04	104.38	370.00	4,181.42				
Savage	672		1,700.43	4,301.87	581.11	1,094.16	5,977.14				
Ophir			1,750.56	47,717.41	783.18		48,500.59				
Totals	49,963	852	\$111,675.00	\$228,969.60	\$13,304.41	\$86,867.42	\$329,171.42				
1st quarter, 1910											
Hale and Norcross			\$1,294.26	\$3,983.76			\$3,883.76				
Comstock Phoenix			1,050.00	12,000.00	\$93.75	\$375.00	12,468.75				
Silver Hill	410		2,515.20	4,216.38	206.55		5,244.83				
Ophir	6,930	1,542	35,692.67	61,189.94	772.50	11,543.79	81,506.23				
Butters	3,673		31,202.73	6,863.39	2,745.50	22,708.75	31,308.64				
Con. Virginia	1,985	1,112	6,242.72	28,011.81	544.44	1,153.17	27,709.42				
Ophir	1,418	1,750	32,493.30	62,247.96	1,027.94	971.47	64,247.37				
Totals	14,418	404	\$110,420.88	\$183,403.24	\$5,392.68	\$37,573.18	\$226,369.10				

<i>1 yr. supplementary</i>										
Con. Virginia	1,211	1,112	\$10,112.86	\$21,456.70	.....	\$2,682.94	\$24,189.64	.....	.....	.....
Opbir	902	1,124	14,367.69	46,893.56	\$309.66	290.66	46,473.88	.....	.....	.....
Yellow Jacket	148	1,500	10,200.97	21,159.77	885.80	7,087.44	29,142.71	.....	.....	.....
Totals	2,262	1,736	\$34,681.52	\$88,500.03	\$1,195.46	\$10,061.04	\$99,756.23	.....	.....	.....
STONE-										
<i>2d quarter, 1910</i>										
Con. Virginia	2,496	1,412	\$21,233.85	\$39,122.86	\$2,304.97	\$7,388.64	\$41,816.47	.....	.....	.....
Opbir	1,264	888	8,080.16	42,541.63	174.05	3,684.14	46,389.82	.....	.....	.....
Belcher	12,647	1,045	7,068.49	7,402.49	.....	2,098.99	9,501.48	.....	.....	.....
Yellow Jacket	10,635	90	19,024.00	14,617.45	1,276.77	14,532.07	30,426.29	.....	.....	.....
Crown Point	6,068	58	10,924.64	9,555.99	.....	3,831.58	13,387.57	.....	.....	.....
Totals	33,103	988	\$66,321.14	\$106,240.42	\$3,755.79	\$31,585.42	\$141,531.63	.....	.....	.....
<i>3d quarter, 1910</i>										
Con. Virginia	4,037	356	\$12,773.33	\$40,788.00	\$1,309.80	\$5,054.90	\$47,162.70	.....	.....	.....
Hale and Norcross	567	.....	5,700.05	6,338.81	984.30	1,417.50	8,738.11	.....	.....	.....
Opbir	4,088	1,152	77,197.51	60,771.43	1,568.14	6,007.86	58,347.45	109.71	551.92	661.63
Belcher	2,087	45	7,068.49	7,402.49	.....	2,098.99	9,501.48	.....	.....	.....
Crown Point	6,068	51	10,924.64	9,555.99	.....	3,831.58	13,387.57	.....	.....	.....
Yellow Jacket	11,768	27	10,080.43	16,970.40	.....	13,846.44	30,816.84	.....	.....	.....
Belcher	862	25	4,915.29	7,406.06	.....	370.77	7,776.83	.....	.....	.....
Totals	29,477	1,666	\$128,649.74	\$189,240.68	\$3,892.24	\$32,828.06	\$175,750.98	109.71	551.92	661.63
WASHOE-										
<i>2d quarter, 1910</i>										
Moqua	15	1,377	\$1,588.70	\$2,022.67	\$273.17	\$23.59	\$2,319.43	.....	.....	.....
<i>3d quarter, 1910</i>										
Keystone	529	.....	\$6,921.92	\$2,901.35	\$490.25	\$2,645.00	\$6,036.60	\$5.15	\$9.45	\$14.60

MINING PRODUCTS—Continued

[Q]

Name of mine, and county	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Pounds									
WHITE PINE—											
4th quarter, 1909											
Nev. Con. Copper.....	483,017		\$2,230,625.96	\$255,541.29	\$128,005.27	\$1,197,204.44	\$1,580,751.00	\$949,874.96	\$3,782.27	\$0,865.10	\$13,647.37
Cumb. Ely Copper.....			5,000.00	7,577.86		497.21	8,075.10				
Star.....	2,880		14,400.00	13,824.00	1,700.00	11,200.00	26,724.00				
Success.....	389	116	6,718.37	6,236.64	3,511.77	331.24	10,079.65				
Hulse Leasing Co.....	338	554	4,997.98	2,447.84	1,325.50	1,815.42	5,588.76				
Totals.....	486,624	670	\$2,261,742.31	\$285,627.66	\$134,542.54	\$1,211,048.31	\$1,631,218.51	\$949,874.96	\$3,782.27	\$0,865.10	\$13,647.37
1st quarter, 1910											
Cumb. Ely Copper.....	1,083		\$28,824.01	\$3,251.24	\$306.93	\$12,720.78	\$16,278.96	\$12,545.06	\$73.02	\$160.31	\$233.33
Ely Amgd. Copper.....	22		41.30	1,087.75	90.00	37.23	1,214.98				
Nev. Con. Copper.....	506,553		1,922,759.04	283,463.96	131,208.49	1,125,239.91	1,539,912.39	382,846.65	2,228.16	4,892.79	7,120.95
S. E. & Co. lessees.....	31	1,586	3,613.76	146.00	189.56	78.53	384.09				
Adelaide Star.....	2,880	1,600	22,445.16	16,276.00	4,320.00	11,520.00	32,666.00				
Totals.....	510,581	95	\$1,974,433.27	\$304,224.98	\$136,064.98	\$1,149,596.45	\$1,590,336.41	\$386,391.71	\$2,301.18	\$5,063.10	\$7,354.28
2d quarter, 1910											
S. E. & Co. lessees.....	185		\$1,850.04	\$878.97	\$767.64	\$366.43	\$2,013.09				
Nev. Con. Copper.....	696,045		2,134,114.21	303,992.85	184,240.92	1,217,766.97	1,705,888.74	\$428,124.47	\$2,491.68	\$5,214.96	\$7,706.24
G. & W. Expl. Co.....	3,892		14,706.26	4,066.69	1,828.11	12,186.11	18,080.91				
Ely Con. Copper.....	29	1,296	700.49	Dev. work	141.00	98.73	233.73				
Totals.....	700,152	1,186	\$2,151,371.00	\$308,938.51	\$186,977.67	\$1,230,407.29	\$1,726,323.47	\$428,124.47	\$2,491.68	\$5,214.96	\$7,706.24
3d quarter, 1910											
April Fool.....	50		\$2,200.00	\$900.00	\$1,000.00	\$100.00	\$1,700.00	\$500.00	\$2.91	\$6.09	\$9.00
Ely Con. Copper.....	31	130	652.96		192.93	122.64					
Nev. Con. Copper.....	596,869		1,936,106.75	341,694.96	157,512.64	1,244,436.65	1,743,634.25	215,472.50	1,254.07	2,624.43	3,878.50
Copper Mines Co.....	32	566	288.29	122.00	133.96	60.04	316.00				
Star.....	3,383		8,657.92	2,212.75	1,178.14	8,836.79	12,227.66				
Totals.....	600,406	696	\$1,967,915.32	\$344,619.69	\$160,017.67	\$1,253,566.12	\$1,757,877.91	\$215,972.50	\$1,256.98	\$2,630.52	\$3,887.50

[R] **STATEMENT**
 Showing the total mining products of the State of Nevada, as reported by the County Auditors, for the twelve months commencing October 1, 1908, and ending September 30, 1910

Counties	Quantity worked		Gross yield or value	Cost of extraction	Cost of transportation	Cost of reduction	Total cost	Net yield	State tax	County tax	Total tax
	Tons	Lbs.									
Churchill	270	1,412	\$31,000.94	\$14,026.18	\$4,749.70	\$2,615.33	\$21,931.21	\$9,009.73	\$55.93	\$136.26	\$192.19
Clark	38,049	523	177,655.02	104,728.52	5,062.75	72,577.04	182,371.31	452.82	2.63	8.24	10.87
Douglas											
Elko	499,997	845	11,224,608.47	2,167,461.10	286,027.84	3,597,498.55	6,050,987.43	5,183,636.34	30,160.04	119,504.33	149,678.37
Esmeralda	56,454	1,418	389,988.44	206,767.35	18,245.83	76,927.56	400,940.74	27,634.97	160.24	524.77	685.01
Eureka	728	347	925,869.34	111,083.57	6,753.32	76,194.76	270,414.67	653,455.31	3,814.76	6,461.30	10,276.06
Humboldt											
Lander	1,141	266	19,729.35	10,184.65	3,043.43	9,841.20	23,069.28	7,096.99	41.30	80.95	122.25
Lincoln	20,866		64,162.10	58,948.01	6,898.41	26,049.92	91,997.34	1,281,342.40	7,457.26	36,016.02	43,472.28
Lyon	392,065	664	7,827,270.93	2,523,181.71	354,614.03	3,497,086.78	6,574,694.35				
Nye											
Ormsby	129,225	1,641	451,784.37	746,393.97	27,510.58	196,864.12	972,559.36	18,850.06	109.71	551.92	661.63
Storey	544	1,377	8,510.62	4,924.02	763.42	2,668.59	8,356.03	885.82	5.15	9.45	14.60
Washoe	2,297,763	647	8,355,461.90	1,243,410.84	617,602.86	4,844,608.17	6,705,756.30	1,689,363.64	9,832.11	22,763.28	32,595.39
White Pine											
Totals	3,437,546	1,140	\$29,506,005.43	\$7,189,990.92	\$1,434,372.17	\$12,404,922.02	\$21,302,528.02	\$9,874,227.58	\$51,643.13	\$186,055.52	\$237,708.65

STATEMENT
Showing the valuation of the Central Pacific Railroad Company's property for 1910

[S]

Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Telegraph, No. miles	Total value telegraph	Value of rolling stock	Value of other property	Land, number of acres	Total value of land	Grand total
Churchill	42.44	\$28,000	\$1,188,320.00	11.57	\$69,420.00	42.44	\$2,122.00	\$39,089.00	\$30,270.00	338,627	\$307,427.00	\$1,668,648.00
Elko	143.58	28,000	4,020,240.00	56.17	337,020.00	143.58	21,535.00	233,735.00	88,610.00	1,351,219	1,972,560.00	6,678,700.00
Eureka	36.66	28,000	1,026,480.00	9.24	56,440.00	36.66	5,000.00	70,000.00	9,000.00	180,364	172,265.00	1,338,180.00
Humboldt	140.14	28,000	3,923,920.00	38.45	230,700.00	140.14	21,000.00	280,280.00	133,550.00	1,183,258	1,027,944.00	5,617,894.00
Lander	26.58	28,000	744,240.00	4.28	25,680.00	26.58	2,658.00	43,270.00	5,700.00	.....	350.00	821,898.00
Lyon	12.06	28,000	337,680.00	3.86	23,160.00	12.06	2,500.00	120,600.00	9,000.00	119,399	215,760.00	708,700.00
Ormsby	13.72	28,000	384,160.00	2.87	17,220.00	13.72	686.00	22,335.00	1,800.00	320	800.00	800.00
Storey	42.43	28,000	1,188,040.00	47.00	282,000.00	42.43	2,540.00	100,000.00	328,850.00	36,443	36,443.00	462,444.00
Washoe	457.61	.....	\$12,813,080.00	173.44	\$1,040,640.00	457.61	\$58,041.00	\$389,309.00	\$611,580.00	3,462,450	\$3,911,339.00	\$19,373,980.00
Totals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Valuation of Virginia and Truckee Railway Company's property for 1910

[S]

Counties	Main track No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
Douglas	11.20	\$5,750.00	\$64,400.00	1.18	\$1,180.00	\$11,983.00	\$2,150.00	.....	.....	\$79,113.00
Lyon	6.47	8,500.00	54,965.00	1.79	4,475.00	9,705.00	8,865.00	.....	\$1,000.00	79,060.00
Ormsby	13.29	8,500.00	112,965.00	7.39	18,475.00	35,650.00	45,402.00	.....	.....	212,492.00
Ormsby-Extension	4.06	5,750.00	23,288.00	.....	.....	17,500.00	.....	.....	.....	41,788.00
Storey	6.34	8,500.00	53,890.00	5.72	14,300.00	12,560.00	5,758.00	.....	.....	86,498.00
Washoe	25.65	8,500.00	218,025.00	2.11	5,275.00	16,580.00	6,770.00	.....	.....	246,660.00
Totals	67.00	.....	\$527,563.00	19.17	\$44,685.00	\$103,378.00	\$68,965.00	.....	\$1,000.00	\$745,591.00

Valuation of Nevada and California Railroad Company's property for 1910

[S]	Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
	Churchill ^a	10.70	\$14,000.00	\$149,800.00	2.48	\$7,986.00	\$14,468.00	.....	\$535.00	.....	\$172,737.00
	Churchill ^b	15.80	6,000.00	96,400.00	3.29	3,290.00	21,600.00	\$3,070.00	.....	.....	123,690.00
	Esmeralda ^c	83.30	13,400.00	1,116,200.00	9.80	31,950.00	193,780.15	87,096.00	1,250.00	.....	1,315,685.15
	Esmeralda ^d	42.71	2,800.00	119,568.00	3.10	2,480.00	6,375.00	1,600.00	.....	.....	130,043.00
	Lyon	70.20	14,000.00	982,800.00	4.28	13,686.00	192,387.00	26,560.00	8,500.00	.....	1,223,943.00
	Totals	222.81	.....	\$2,463,788.00	22.95	\$58,762.00	\$364,608.15	\$98,925.00	\$10,285.00	.....	\$2,966,768.15

^a Hazen cut-off. ^b Fallon branch. ^c Broad-gage. ^d Narrow-gage.

Valuation of Nevada Northern Railroad Company's property for 1910

[S]	Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
	Elko	74.40	\$10,000.00	\$744,020.00	3.77	\$9,442.00	\$24,045.00	\$2,350.00	\$1,488.00	\$75.00	\$781,420.00
	White Pine	90.026	10,000.00	900,260.00	22.615	56,537.00	154,294.00	49,242.00	1,640.00	75.00	1,162,048.00
	Totals	164.426	.....	\$1,644,280.00	26.385	\$65,979.00	\$178,339.00	\$51,592.00	\$3,128.00	\$150.00	\$1,943,468.00

Valuation of Western Pacific Railroad Company's property for 1910

[S]	Counties	Main track, No. miles	Value per mile	Total value main track	Side track, No. miles	Total value side track	Value of rolling stock	Value of other property	Total value of telegraph	Total value of land	Grand total
	Elko	162.10	\$5,000.00	\$810,500.00	19.15	\$28,725.00	\$77,735.00	\$27,500.00	.....	\$1,155.00	\$845,615.00
	Eureka	33.13	5,000.00	165,650.00	3.42	5,130.00	15,987.00	3,000.00	.....	90.00	189,757.00
	Lander	25.22	5,000.00	126,100.00	1.50	2,250.00	12,094.00	2,500.00	.....	20.00	143,014.00
	Humboldt	139.43	5,000.00	697,150.00	14.56	21,840.00	66,861.00	13,860.00	.....	.....	799,801.00
	Washoe	62.82	5,000.00	314,100.00	4.85	7,275.00	90,125.00	5,560.00	.....	.....	356,850.00
	Totals	422.70	.....	\$2,113,500.00	43.48	\$65,220.00	\$202,702.00	\$52,350.00	.....	\$1,265.00	\$2,435,037.00

Valuation of Railroad Property—Continued

Name of county, and railroad	Main track, No. miles...	Value per mile	Total value main track	Side track, No. miles...	Total value of side track	Value of rolling stock	Value of other property	Total value of land	Grand total
<i>Emeraldia County—</i>									
Silver Peak	17.50	\$1,700.00	\$29,750.00	1.50	\$800.00	\$6,400.00	\$1,150.00	.....	\$37,900.00
<i>Eureka County—</i>									
Eureka and Palisade	88.125	1,700.00	149,812.00	2.50	1,000.00	25,650.00	1,560.00	\$1,150.00	179,172.00
<i>Humboldt County—</i>									
Pinto Canyon and Eureka .....	.....	.....	400.00	.....	.....	.....	.....	100.00	500.00
<i>Adelade County—</i>									
Adelaide Star Mine	10.00	500.00	5,000.00	.....	.....	1,000.00	7,000.00	.....	13,000.00
<i>Lander County—</i>									
Nevada Central	93.00	1,350.00	125,550.00	2.00	600.00	13,145.00	2,325.00	23.00	141,643.00
<i>Lincoln County—</i>									
Callente and Pioche	32.40	3,000.00	97,200.00	.94	752.00	9,320.00	2,600.00	670.00	110,542.00
<i>Lyon County—</i>									
Nevada Copper Belt	14.00	3,500.00	49,000.00	.....	1,000.00	9,600.00	2,850.00	.....	62,550.00
<i>Nye County—</i>									
Tonopah and Tidwater	28.46	6,000.00	170,760.00	.96	1,440.00	7,270.00	3,946.00	.....	183,418.00
<i>Washoe County—</i>									
Nevada, California and Oregon	28.14	3,500.00	98,490.00	2.04	2,040.00	4,770.00	49,210.00	.....	154,510.00
<i>Clark County—</i>									
Verdi Lumber Company	2.00	3,000.00	6,000.00	1.00	1,000.00	6,840.00	600.00	.....	14,440.00
<i>Atchison, Topeka and Santa Fé</i>	11.60	2,500.00	29,000.00	.99	795.00	765.00	3,370.00	.....	33,930.00

[S]

REPORT OF STATE CONTROLLER

STATEMENT
Showing the character, location, etc., of state property, December 31, 1910

[T]

For what used	Of what material built	Where located	When erected	Cost of buildings	Cost of grounds	Total cost	Present valuation
State Capitol and Library Building	Stone	Carson City	1870, 1907	\$230,000.00	\$18,000.00	\$248,000.00	\$250,000.00
Furniture and mineral cabinet							100,000.00
State Library							180,000.00
Township plats							18,300.00
State Armory Building	Stone	Carson City		8,000.00		8,000.00	8,000.00
State Police							6,000.00
Nevada State Prison and Farm	Stone	Carson City	1861	140,000.00	25,000.00	165,000.00	165,000.00
Furniture, etc.							20,000.00
State Orphans' Home, buildings	Stone, wood	Carson City	1870, 1905	65,000.00	1,500.00	66,500.00	75,000.00
Live stock, etc.							10,000.00
State Printing Building	Stone	Carson City	1886	13,300.00	2,200.00	15,500.00	18,000.00
Printing material							35,000.00
Sundries, Superintendent of Public Instruction							1,000.00
Sundries, State Engineer							3,000.00
Sundries, Publicity Commission							250.00
State Hospital for Mental Diseases	Brick	Reno	1881, 1907	180,000.00	7,000.00	197,000.00	200,000.00
Furniture, etc.							35,000.00
University of Nevada, buildings	Stone, brick	Reno	1887, 1908	319,188.00	64,433.00	383,621.00	400,000.00
Furniture, books, etc.							160,000.00
Experiment Farm		Las Vegas					20,000.00
Agricultural Dry Farm							10,000.00
State Agricultural Society	Wood	Reno					36,000.00
Governors' Mansion	Wood	Carson City	1909			36,000.00	40,000.00

STATEMENT
From annual statement of County Auditors—Indebtedness of counties

Counties	Amount and character of county indebtedness					Cash in County Treasury
	Name of bonds	Funded debt	Yearly rate of interest	Floating debt	Yearly rate of interest	
Chorehill County	Lincoln County	\$29,000.00	5, 6 per cent	\$20,229.00	8 per cent	\$23,298.28
Clark County		252,520.00	4 per cent			63,166.71
Douglas County		3,000.00	4½ per cent			
		2,000.00	4½ per cent			
		8,000.00	5 per cent			
Elko County		133,500.00	6 per cent	49,166.15	4, 6 per cent	15,268.99
Esmeralda County		49,000.00	7 per cent	84,843.06		130,007.06
Eureka County						213,539.46
Humboldt County						28,451.50
Lander County						
Lincoln County		435,000.00	4 per cent	4,146.18	10 per cent	27,499.52
Lyon County				1,446.87		84,471.89
Nye County				9,000.00	4½ per cent	
Ormsby County		49,000.00	5 per cent	8,500.00	5 per cent	55,053.87
Storey County				23,462.00	6 per cent	28,717.06
Washoe County		29,000.00	6 per cent			
		373,000.00	5 per cent	56,045.71		204,968.28
		86,500.00	6 per cent			
White Pine County		12,000.00	5 per cent	9,667.85		74,073.63

REPORT OF STATE CONTROLLER

STATEMENT
From annual statements of County Auditors—Indebtedness of counties

Counties	Kind of property	Estimated valuation		Number of poll taxes collected for 1910	Number of poll taxes delinquent for 1910	Number of registered voters	Rate of taxation		
		Value of each	Total value				State	County	Total
Churchill	Court House and lot	\$9,000.00				975	\$0.80	\$1.785	\$2.385
	Record vault	1,000.00				1,023	.60	2.40	3.00
	Jail and cells	11,000.00							
	Old Court House	500.00							
	Furniture	1,000.00							
	Telephone	15,000.00		654					
	High School and lot	18,000.00	\$55,000.00						
	None								
	Court House	25,000.00							
	County Jail	500.00							
Elko	County Hospital lot	50.00				516	\$16.60	1.75	2.35
	Bridges	15,000.00	40,500.00	458					
	Court House and jail	86,000.00							
	Hospital and furniture	15,000.00							
	Jails	860.00							
	Roads and bridges	25,000.00							
	County High School and furniture	16,500.00							
	District Schools	60,000.00							
	Court House, Goldfield	175,000.00							
	Court House, Hawthorne	30,000.00	202,360.00	6,570		1,884	.60	1.07	1.67
Esmeralda	Hospitals	13,500.00							
	Jails	12,500.00							
	Bridges	10,000.00							
	Schools	550,000.00	591,000.00	2,452		3,983	.60		
	Court House	50,000.00							
	Jail	12,000.00							
	Hospital	5,000.00							
	Books, etc.	3,000.00	70,000.00	605		572	.60	1.50	2.10
Eureka									

[V]

INSURANCE COMPANIES

The following is a list of Insurance Companies authorized to transact business in the State during the year 1910. All licenses expired December 31, 1910. Yearly licenses for 1911 must be procured on or before January 31, 1911.

Names of companies	Agents
<i>Fire Insurance Companies</i>	
Aachen and Munich of Aix La Chapelle, Germany	Frank J. Reilley
Ætna of Hartford, Conn.	F. L. Wildes
Agricultural of Watertown, N. Y.	John Lothrop
Alliance of Philadelphia, Pa.	Frank J. Peck
American Central of St. Louis, Mo.	Lee J. Davis
Atlas Assurance Company (Limited), London, England	John Henderson
Caledonian of Edinburgh, Scotland	F. L. Wildes
California of San Francisco, Cal.	Washoe Co. Bank
Citizens of St. Louis, Mo.	F. L. Wildes
Commercial Union of London, England	A. C. Helmold
Connecticut of Hartford, Conn.	C. R. Carter
Continental of New York, N. Y.	State Controller
Delaware of Philadelphia, Pa.	W. H. Whitmore
Fidelity of New York, N. Y.	State Controller
Fidelity-Phoenix of New York, N. Y.	F. L. Wildes
Fire Association of Philadelphia, Pa.	C. H. Peters
Fireman's Fund of San Francisco, Cal.	F. L. Wildes
First Russian of St. Petersburg, Russia	T. R. Hofer
German of Pittsburg, Pa.	State Controller
German Alliance of New York, N. Y.	W. S. Fifield
German American of New York, N. Y.	Washoe Co. Bank
Globe and Rutgers of New York, N. Y.	A. B. Vogel
Hartford of Hartford, Conn.	F. L. Wildes
Home of New York, N. Y.	C. H. Peters
Insurance Company of North America, Philadelphia, Pa.	M. Scheeline
International of New York, N. Y.	F. J. Byington
Jakor of Moscow, Russia	F. J. Byington
Law Union and Rock of London, England	F. L. Wildes
Liverpool and London and Globe of Liverpool, England	State Controller
London Assurance Corporation of London, England	C. H. Peters
London and Lancashire of Liverpool, England	C. H. Peters
Manchester of Manchester, England	F. L. Wildes
Michigan Fire and Marine of Detroit Mich.	State Controller
Moscow of Moscow, Russia	T. R. Hofer
Munich Reinsurance, Munich, Bavaria	Sam P. Davis
National of Hartford, Conn.	State Controller
New York Underwriters of San Francisco, Cal.	F. L. Wildes
New Zealand of Auckland, N. Z.	Moritz Scheeline
Niagara of New York, N. Y.	F. L. Wildes
Northern Assurance of London, England	C. T. Bender
North British and Mercantile of London and Edinburgh	F. L. Wildes
Norwich Union of Norwich, England	C. H. Peters
Orient of Hartford, Conn.	F. J. Peck
Palatine of London, England	A. C. Helmold
Pennsylvania of Philadelphia, Pa.	F. L. Wildes
Phoenix of Brooklyn, N. Y.	T. R. Hofer
Philadelphia Underwriters' of Philadelphia, Pa.	H. C. Herrick
Phoenix of Hartford, Conn.	Washoe Co. Bank
Phoenix of London, England	A. L. Edwards
Providence Washington of Providence, R. I.	C. H. Peters
Queen Insurance Company of America, New York, N. Y.	J. T. Davis
Rossia of St. Petersburg, Russia	State Controller
Royal of Liverpool, England	J. T. Davis
Royal Exchange, London, England	T. R. Hofer
Russian Reinsurance of St. Petersburg, Russia	T. R. Hofer
Salamandra of St. Petersburg, Russia	C. T. Bender
St. Paul Fire and Marine of St. Paul, Minn.	F. J. Peck
Scottish Union & National of Edinburgh, Scotland	F. L. Wildes
Seaboard of Galveston, Texas	F. J. Byington
Shawnee of Topeka, Kansas	J. Eggers
Skandia of Stockholm, Sweden	T. R. Hofer
Sovereign of Toronto, Canada	State Controller
Springfield of Springfield, Mass.	State Controller
Spring Garden of Philadelphia, Pa.	G. F. Putnam
Sun Insurance Office of London, England	C. H. Peters

INSURANCE COMPANIES—Continued

[V]

Names of companies	Agents
Sun Insurance Company of New Orleans, La.	J. Eggers
Svea Fire and Life Insurance Co. (Limited) of Gothenburg, Sweden	R. C. Moore
Swiss Reinsurance of Zurich, Switzerland	C. H. Peters
Teutonia of New Orleans, La.	F. L. Wildes
Union and Phenix Espanol of Madrid, Spain	J. T. Davis
Union Assurance Society of London, England	C. R. Carter
Westchester of New York, N. Y.	F. A. Bonham
Western Assurance of Toronto, Canada	State Controller
<i>Life and Accident Companies</i>	
Bankers Reserve of Omaha, Nebraska	State Controller
Capitol of Denver, Colo.	F. M. Raiff
Colorado National of Denver, Col.	State Controller
Continental Life Insurance and Investment of Salt Lake City, Utah	John S. Cook
Equitable Life Assurance Society of the U. S., New York, N. Y.	A. T. Donnels
Home of New York, N. Y.	State Controller
International of St. Louis, Mo.	State Controller
Manhattan Life of New York, N. Y.	J. N. Mathison
Missouri State of St. Louis, Mo.	J. Eggers
Mutual Benefit Life of Newark, N. J.	J. W. Eckley
Mutual Life of New York, N. Y.	G. M. Sterud
National Life of U. S. A., Chicago, Ill.	State Controller
New York Life of New York, N. Y.	M. D. Noteware
Occidental Life of Los Angeles, Cal.	W. B. Linney
Pacific Mutual of San Francisco, Cal.	T. R. Hofer
Penn Mutual of Philadelphia, Pa.	State Controller
Pittsburgh Life and Trust of Pittsburgh, Pa.	Geo. L. Sanford
Reliance of Pittsburgh, Pa.	Jesse H. Evans
State Life of Indianapolis, Ind.	Sam P. Davis
Travelers' of Hartford, Conn.	T. R. Hofer
Union Central Life Insurance of Cincinnati, Ohio	Sam P. Davis
Union Mutual of Portland, Me.	J. Doane
<i>Surety and Casualty Companies</i>	
American Bonding Co. of Baltimore, Md.	State Controller
American Surety Company of New York, N. Y.	State Controller
Continental Casualty of Hammond, Ind.	Sam P. Davis
Employers' Liability of London, England	T. R. Hofer
Federal Casualty of Detroit, Mich.	Miles E. Noble
Guardian Casualty and Guaranty of Salt Lake City, Utah	State A. & T. Syn.
Hartford Steam Boiler Inspection of Hartford, Conn.	F. J. Peck
Lloyd's Plate Glass of New York, N. Y.	Lee J. Davis
Maryland Casualty, Baltimore, Md.	J. Eggers
New Amsterdam of New York, N. Y.	State Controller
National Surety, New York, N. Y.	State Controller
North American of Chicago, Ill.	State Controller
Standard Life and Accident of Detroit, Mich.	J. M. Morrow
United States Fidelity and Guaranty of Baltimore, Md.	J. Eggers

REPORT OF STATE CONTROLLER

LIST OF COUNTY OFFICERS FOR THE YEARS 1911 AND 1912

Counties	County-seats	Auditor and Recorder	Treasurer	Assessor	District Attorney	Sheriff	Clerk
Churchill	Fallon	F. F. Franke	J. W. Richards	J. W. Sitton	Wm. P. Wall	J. C. Conitt	C. L. Noble
Clark	Las Vegas	F. A. Doherty	Ed. W. Clark	D. R. Whitehead	O. J. Van Pelt	Sam Gay	Harley Harmon
Douglas	Genoa	Fred Klotz	H. C. Jepsen	A. Arrild	F. E. Brockhaus	A. Arrild	H. C. Jepsen
Elko	Elko	W. G. Greathouse	M. H. Miller	W. M. Weathers	James Dysart	J. C. Harris	Fred C. Voight
Esmeralda	Goldfield	M. J. Bell	Jos. Hamilton	W. A. Ingalls	J. Emmet Walsh	W. A. Ingalls	Joseph Hamilton
Eureka	Eureka	Edgar Eather	R. McCharles	H. C. McTerney	T. J. McParlin	Martin Mahoney	R. McCharles
Humboldt	Winnemucca	S. J. Bonfield	F. G. Hoenstine	H. M. Leonard	J. A. Callahan	D. G. Lamb	J. W. Davey
Lander	Austin	Bert Acree	Robert Hogan	H. R. Lemaire	D. A. Pate	M. E. Ryan	Harvey E. Harris
Lincoln	Pioche	C. Culverwell	Wm. E. Orr	A. H. Norris	Leo A. McNamee	O. H. Smith	C. W. Garrison
Lyon	Dayton	Clark Guild	C. A. McLeod	D. P. Randall	John Lothrop	D. P. Randall	C. A. McLeod
Nye	Tonopah	Puddy Grimes	F. P. Mannix	Ed. Malley	J. A. Sanders	Ed. Malley	Robt. G. Pohl
Ormsby	Carson City	Jos. H. Stern	E. O. Patterson	Ed. Regan	G. L. Sanford	Ed. Regan	E. O. Patterson
Storey	Virginia City	J. J. Quinlan	W. V. Ryan	Phil Seeman	Geo. N. Noel	Phil Seeman	W. V. Ryan
Washoe	Reno	C. H. Stoddard	D. B. Boyd	John Hayes	W. Woodburn, Jr.	C. P. Ferrell	W. A. Fogg
White Pine	Ely	Wm. McKnight	A. J. Carpenter	J. F. Miles	C. J. McFadden	A. J. Butler	F. D. Oldfield

STATE OF NEVADA

BIENNIAL REPORT

OF THE

Superintendent of State Printing

1909=1910

J. G. McCARTHY,
Superintendent of State Printing



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT
1911



BIENNIAL REPORT

OFFICE OF SUPERINTENDENT OF STATE PRINTING,
CARSON CITY, NEVADA, December 31, 1910.

To His Excellency, D. S. DICKERSON, *Lieutenant and Acting Governor.*

SIR: In obedience to the law, the report of the transactions of the State Printing Office of Nevada, from January 1, 1909, to December 31, 1910, inclusive, together with a detailed statement of the work performed during the same period, are both herewith submitted:

STATEMENT FOR 1909

Appropriation for support of the State Printing Office for the years 1909 and 1910		\$40,000.00
<i>Expenditures</i>		
Labor	\$15,953.65	
Paper, cardboard, etc.	3,033.30	
Electricity and gas	191.85	
Fuel	188.40	
Printing ink and rollers	188.10	
Machine oil, kerosene, gasoline, soap and matches	50.70	
Repairs to machinery	46.35	
Freight, postage and express	36.00	
Street sprinkling	34.25	
Telephone and telegraph	33.20	
Printing material	31.25	
Office supplies; pens, pencils, ink, etc.	21.10	
Washing towels	13.45	
Wiping rags	5.25	19,826.85
Balance in fund, January 1, 1910		\$20,173.15

STATEMENT FOR 1910

Balance in fund, January 1, 1910		\$20,173.15
Labor	\$9,766.50	
Type, presses, electric motors, cabinets and printing material	3,828.55	
Paper, cardboard, etc.	3,597.82	
Fuel	507.32	
Ink and rollers	374.50	
Desks, chairs, stools, etc.	308.98	
Linotype metal	285.00	
Repairs to office and building private office	213.62	
Lavatories and electric supplies	210.77	
Expressage and freight	188.36	
Oil, kerosene, gasoline, soap, matches, etc.	155.40	
Gas and electricity	131.10	
Postage stamps and postoffice box rent	97.50	
Repairs to machinery	66.10	
Lithographed material	47.50	
Telephone and telegraph	47.28	
Office supplies	42.25	
Street sprinkling	40.00	
Curtains and linoleum	30.55	
Washing towels	6.00	19,945.10
Balance unexpended January 1, 1911		\$228.05

REPORT OF SUPERINTENDENT OF STATE PRINTING

BOOKBINDING
STATEMENT FOR 1909

Appropriation, support of bookbinding 1909 and 1910.....		\$5,000.00
<i>Expenditures</i>		
Labor	\$2,332.05	
Material; leather, straw and tar board, cloth, etc.....	848.37	
Expressage, freight and postage.....	100.86	
Cement, glue, gold leaf and drugs.....	116.80	
Sharpening paper-cutter knives.....	22.30	
Ruling, lithographing, etc.	16.75	
Placing machinery	3.85	3,440.48
Balance unexpended January 1, 1910		\$1,559.52

STATEMENT FOR 1910

Balance in fund, January 1, 1910		\$1,559.52
<i>Expenditures</i>		
Labor	\$1,263.40	
Material; leather, straw and tar board, cloth, etc.....	189.20	
Expressage, freight and postage	23.88	
Cement, glue, gold leaf and drugs.....	31.05	
Sharpening paper-cutter knives.....	15.20	
Ruling, lithographing, etc.	76.80	
Placing machinery	8.50	1,557.53
Balance unexpended, January 1, 1911.....		\$1.99

NEW MATERIAL AND REPAIRS
STATEMENT FOR 1909 AND 1910

Appropriation		\$1,000.00
<i>Expenditures</i>		
Type, brass rule, slugs and leads, Brite Lite furniture, brass type, etc.....	\$904.68	
Cement walk	21.00	
Electrical wiring	23.55	
Coal stove for pressroom	24.95	
Repairs to clocks, machinery, locks and plumbing	20.77	
Expressage on material	5.05	
		\$1,000.00

TYPESETTING MACHINE, BINDING MACHINERY, ETC.
STATEMENT FOR 1909 AND 1910

Appropriation		\$7,100.00
<i>Expenditures</i>		
Mergenthaler linotype, Model No. 5, No. 12,974, together with two-letter duplex equipment, furnace, metal, tools, etc.....	\$4,101.26	
Embosser, standing press, job backer, gold cushion, table shears, laminated press boards, cabinet tools and attachments, as per itemized bills on file.....	1,044.07	
Placing machinery	15.50	
Freight and express charges	44.89	
Typewriter	102.50	
J. G. McCarthy, traveling expenses	100.00	5,406.63
Balance unexpended January 1, 1911		\$1,693.37

**EMERGENCY PRINTING
STATEMENT FOR 1909 AND 1910**

Appropriation		\$5,000.00
<i>Expenditures</i>		
Labor	\$266.50	
Paper for Nevada's Mineral Resources	225.08	491.58
Balance unexpended January 1, 1911		\$4,508.42

**NEVADA REPORTS
STATEMENT FOR 1909**

Balance on appropriation for printing and binding Nevada Reports, Vols. 29, 30 and 31		\$1,485.94
<i>Expenditures for Vol. 31</i>		
Labor	\$649.00	
Binding	141.00	
Half-tones	4.50	794.50
Balance unexpended December 31, 1910		\$691.44

**NEVADA REPORTS
STATEMENT FOR 1910**

Appropriation for printing and binding Nevada Reports		\$3,600.00
<i>Expenditure for Vol. 31 and portion of Vol. 32</i>		
Labor	\$1,581.00	
Paper	198.90	
Binding	168.00	
Material, leather, board, etc.	224.00	2,171.90
Balance unexpended January 1, 1911		\$1,428.10

GENERAL WORK

Following is a summary of the printing executed during the years 1909 and 1910 in the State Printing Office of Nevada:

Date	No.	Department, and description of work	Impressions
1909			
Legislative Department			
Jan. 15.	60	Cards—Order of Business, Assembly	60
Jan. 15.	40	Cards—Order of Business, Senate	40
Jan. 15.	50	Cards—Names of Senators and Assemblymen	50
Jan. 15.	1,000	Envelopes—Assembly Chamber	1,000
Jan. 15.	500	Envelopes—Senate Chamber	500
Jan. 15.	400	Blank notices of bills—Assembly Chamber	400
Jan. 15.	300	Blank notices of bills—Senate Chamber	300
Jan. 15.	300	Receipts—Assembly Chamber, bound	300
Jan. 15.	200	Receipts—Senate Chamber, bound	200
Jan. 15.	300	Reports of Senate Committee on Enrolled Bills	300
Jan. 15.	400	Reports of Assembly Committee on Enrolled Bills	400
Jan. 15.	400	Reports of Assembly Committee on Engrossed Bills	400
Jan. 15.	400	Reports of Senate Committee on Engrossed bills	400
Jan. 15.	500	Reports of Senate Committees, general	500
Jan. 15.	500	Reports of Assembly Committees, general	500
Jan. 15.	400	Messages returning Assembly Bills	400
Jan. 15.	400	Messages returning Senate Bills	400
Jan. 15.	400	Messages presenting Assembly Bills	400
Jan. 15.	400	Messages presenting Senate Bills	400
Jan. 15.	3,000	Letterheads—Assembly Chamber	3,000
Jan. 16.	1,000	Letterheads—Senate Chamber	1,000

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Jan. 16.	250	Envelopes, No. 9—Assembly	250
Jan. 16.	250	Envelopes, No. 9—Senate	250
Jan. 18.	100	Receipts for stationery—Assembly—perforated and bound in 2 books	100
Jan. 18.	50	Receipts for stationery—Senate, perforated and bound in 2 books	50
Jan. 18.	100	Receipts for mileage—Assembly, perforated and bound in 2 books	100
Jan. 18.	50	Receipts for mileage—Senate, perforated and bound in 2 books	50
Jan. 18.	900	Per diem receipts—Assembly, perforated and bound in books of 50 each, 18 books	900
Jan. 18.	500	Per diem receipts—Senate, perforated and bound in books of 50 each, 10 books	500
Jan. 18.	100	Assembly roll-calls	100
Jan. 18.	100	Senate roll-calls	100
Jan. 19.	1,200	Assembly roll-calls	1,200
Jan. 19.	1,200	Senate roll-calls	1,200
Jan. 20.	250	Envelopes, No. 9—Assembly	250
Jan. 20.	250	Envelopes, No. 9—Senate	250
Jan. 20.	350	Assembly Bill No. 1, 1p.	350
Jan. 20.	350	Assembly Bill No. 2, 1p.	350
Jan. 20.	350	Assembly Bill No. 3, 1p.	350
Jan. 20.	350	Assembly Bill No. 4, 1p.	350
Jan. 20.	350	Senate Bill No. 1, 2pp.	350
Jan. 20.	350	Senate Bill No. 2, 1p.	350
Jan. 20.	350	Senate Bill No. 3, 8pp.	700
Jan. 20.	100	Senate Standing Committees, cardboard	100
Jan. 20.	350	Senate Standing Committees, paper	350
Jan. 20.	15	Placards for State Library	15
Jan. 20.	15	Placards for State Library	15
Jan. 20.	15	Placards for State Library	15
Jan. 20.	15	Placards for State Library	15
Jan. 20.	350	Assembly Bill No. 5, 8pp.	700
Jan. 21.	350	Assembly Bill No. 6, 2pp.	350
Jan. 21.	350	Senate Bill, No. 4, 1p.	350
Jan. 21.	350	Senate Bill, No. 5, 1p.	350
Jan. 21.	350	Assembly Bill No. 7, 4pp.	350
Jan. 21.	350	Assembly Bill No. 8, 1p.	350
Jan. 21.	350	Assembly Bill No. 9, 1p.	350
Jan. 21.	350	Assembly Bill No. 10, 2pp.	350
Jan. 21.	350	Placard for Judiciary Committee—Senate	10
Jan. 21.	310	Placard for Ways and Means Committee—Senate	10
Jan. 21.	250	Envelopes—Senate	250
Jan. 22.	350	Assembly Bill No. 11, 2pp.	350
Jan. 22.	350	Assembly Bill No. 12, 1p.	350
Jan. 22.	350	Assembly Bill No. 13, 1p.	350
Jan. 22.	350	Assembly Bill No. 14, 1p.	350
Jan. 22.	350	Assembly Bill No. 15, 15pp.	1,750
Jan. 22.	350	Senate Bill No. 6, 1p.	350
Jan. 22.	350	Senate Bill No. 7, 2pp.	350
Jan. 22.	350	Pads of blank paper for Senate and Assembly	350
Jan. 22.	500	Assembly letterheads	500
Jan. 22.	200	Enrollment receipts, bound in one book, Senate	200
Jan. 22.	200	Enrollment receipts, Assembly, bound in one book	200
Jan. 22.	200	Notices of introduction of bills, Senate	200
Jan. 22.	300	Notices of introduction of bills, Assembly	300
Jan. 22.	300	Lists of Standing Committees, Assembly, on paper	300
Jan. 22.	100	Lists of Standing Committees, Assembly, on cardboard	100
Jan. 23.	350	Senate Bill No. 8, 2pp.	350
Jan. 23.	350	Senate Bill No. 9, 2pp.	350
Jan. 23.	350	Assembly bill No. 16 1p.	350
Jan. 24.	30	Standing Rules of Senate, 24pp.	200
Jan. 25.	60	Standing Rules of Assembly, 36pp.	300
Jan. 26.	250	Lists of Standing Committees, Senate, on paper	250
Jan. 26.	100	Lists of Standing Committees, Senate, on cardboard	100
Jan. 26.	350	Assembly Bill No. 17, 2pp.	350
Jan. 26.	350	Assembly Bill No. 18, 2pp.	350
Jan. 26.	350	Assembly Bill No. 19, 2pp.	350

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Jan. 26.	350	Assembly Bill No. 20, 1p.	350
Jan. 26.	350	Assembly Bill No. 21, 2pp.	350
Jan. 26.	350	Assembly Substitute No. 1, 2pp.	350
Jan. 26.	350	Assembly Bill No. 22, 4pp.	350
Jan. 26.	350	Assembly Bill No. 23, 2pp.	350
Jan. 26.	350	Assembly Bill No. 24, 4pp.	350
Jan. 26.	350	Assembly Bill No. 25, 4pp.	350
Jan. 26.	350	Senate Bill No. 10, 2pp.	350
Jan. 26.	350	Senate Bill No. 11, 2pp.	350
Jan. 26.	1,000	Senate ruled letterheads.	1,000
Jan. 26.	500	Senate typewriter letterheads	500
Jan. 26.	350	Assembly Bill No. 26, 2pp.	350
Jan. 26.	350	Assembly Bill No. 27, 8pp.	700
Jan. 28.	350	Assembly Bill No. 28, 5pp.	700
Jan. 28.	350	Assembly Bill No. 29, 2pp.	350
Jan. 28.	350	Assembly Bill No. 30, 2pp.	350
Jan. 28.	350	Assembly Bill No. 31, 2pp.	350
Jan. 28.	350	Assembly Bill No. 32, 5pp.	700
Jan. 28.	350	Assembly Bill No. 33, 1p.	350
Jan. 28.	550	Assembly Bill No. 34, 3pp.	550
Jan. 28.	550	Assembly Bill No. 35, 2pp.	550
Jan. 28.	550	Assembly Bill No. 36, 2pp.	550
Jan. 28.	550	Assembly Bill No. 37, 2pp.	550
Jan. 28.	550	Senate Bill No. 13, 7pp.	550
Jan. 28.	550	Senate Bill No. 14, 2pp.	550
Jan. 28.	550	Senate Bill No. 15, 2pp.	550
Jan. 28.	550	Senate Bill No. 16, 2pp.	550
Jan. 28.	550	Senate Bill No. 17, 1p.	550
Jan. 28.	550	Senate Bill No. 18, 2pp.	550
Jan. 29.	550	Senate Bill No. 19, 3pp.	550
Jan. 29.	550	Senate Bill No. 20, 1p.	550
Jan. 29.	550	Senate Bill No. 21, 1p.	550
Jan. 29.	550	Senate Bill No. 22, 2pp.	550
Jan. 29.	550	Senate Bill No. 23, 2pp.	550
Jan. 29.	550	Senate Bill No. 24, 1p.	550
Jan. 29.	550	Senate Joint and Concurrent Resolution No. 1, 2pp.	550
Jan. 29.	550	Assembly Bill No. 12, 1p. (reprint)	550
Jan. 29.	550	Assembly Bill No. 13, 1p. (reprint)	550
Jan. 29.	550	Assembly Bill No. 38, 2pp.	550
Jan. 29.	550	Assembly Bill No. 39, 3pp.	550
Jan. 29.	550	Assembly Bill No. 40, 1p.	550
Jan. 29.	550	Assembly Bill No. 41, 2pp.	550
Jan. 29.	550	Assembly Bill No. 42, 2pp.	550
Jan. 29.	550	Assembly Bill No. 43, 2pp.	550
Jan. 29.	550	Assembly Bill No. 44, 2pp.	550
Jan. 29.	550	Assembly Bill No. 45, 2pp.	550
Jan. 29.	550	Assembly Bill No. 46, 2pp.	550
Jan. 29.	300	Receipts for Bills, Assembly	300
Jan. 29.	550	Assembly Bill No. 22, 4pp. (reprint)	550
Feb. 2.	550	Assembly Bill No. 47, 1p.	550
Feb. 2.	550	Assembly Bill No. 48, 4pp.	550
Feb. 2.	550	Assembly Bill No. 49, 8pp.	1,100
Feb. 2.	550	Assembly Bill No. 50, 5pp.	1,100
Feb. 2.	550	Assembly Bill No. 51, 2pp.	550
Feb. 2.	550	Assembly Bill No. 52, 6pp.	1,100
Feb. 2.	550	Assembly Bill No. 53, 1p.	550
Feb. 2.	550	Senate Bill No. 25, 3pp.	550
Feb. 2.	550	Assembly Joint and Concurrent Resolution No. 1, 3pp.	550
Feb. 2.	550	Assembly Bill No. 54, 2pp.	550
Feb. 2.	550	Assembly Bill No. 55, 2pp.	550
Feb. 2.	550	Assembly Bill No. 56, 3pp.	550
Feb. 2.	550	Assembly Bill No. 57, 2 pp.	550
Feb. 2.	550	Substitute for Senate Bill No. 18, 7pp.	1,100
Feb. 3.	550	Assembly Joint and Concurrent Resolution No. 2, 2pp.	550
Feb. 3.	550	Senate Joint and Concurrent Resolution No. 2, 2pp.	550
Feb. 3.	550	Assembly Bill No. 58, 2pp.	550
Feb. 3.	550	Assembly Bill No. 59, 2pp.	550
Feb. 3.	550	Assembly Bill No. 60, 2pp.	550
Feb. 3.	550	Assembly Bill No. 61, 2pp.	550
Feb. 3.	1,000	Senate roll-calls	1,000

REPORT OF SUPERINTENDENT OF STATE PRINTING

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Feb. 3.	500	Assembly letterheads	500
Feb. 3.	500	Senate envelopes	500
Feb. 3.	1,000	Assembly envelopes	1,000
Feb. 4.	550	Assembly Bill No. 62, 2pp.	550
Feb. 4.	550	Assembly Bill No. 63, 2pp.	550
Feb. 4.	550	Assembly Bill No. 64, 1p.	550
Feb. 4.	550	Assembly Bill No. 65, 2pp.	550
Feb. 4.	550	Assembly Bill No. 66, 1p.	550
Feb. 4.	550	Assembly Bill No. 67, 1p.	550
Feb. 4.	550	Assembly Bill No. 68, 1p.	550
Feb. 4.	550	Assembly Bill No. 69, 2pp.	550
Feb. 6.	550	Assembly Bill No. 70, 2pp.	550
Feb. 6.	550	Assembly Bill No. 71, 2pp.	550
Feb. 6.	550	Assembly Bill No. 72, 2pp.	550
Feb. 6.	550	Assembly Bill No. 73, 2pp.	550
Feb. 6.	550	Assembly Bill No. 74, 3pp.	550
Feb. 6.	550	Assembly Bill No. 75, 2pp.	550
Feb. 6.	550	Assembly Bill No. 76, 2pp.	550
Feb. 6.	550	Assembly Bill No. 77, 12pp.	1,650
Feb. 6.	550	Assembly Bill No. 78, 2pp.	550
Feb. 6.	550	Assembly Bill No. 79, 2pp.	550
Feb. 6.	550	Assembly Bill No. 80, 2pp.	550
Feb. 6.	550	Assembly Bill No. 81, 2pp.	550
Feb. 6.	550	Assembly Bill No. 82, 2pp.	550
Feb. 6.	550	Assembly Bill No. 83, 3pp.	550
Feb. 6.	550	Assembly Bill No. 84, 2pp.	550
Feb. 6.	550	Assembly Bill No. 85, 1p.	550
Feb. 6.	550	Assembly Bill No. 86, 1p.	550
Feb. 6.	550	Assembly Bill No. 87, 1p.	550
Feb. 6.	550	Assembly Bill No. 88, 2pp.	550
Feb. 6.	550	Senate Bill No. 26, 2pp.	550
Feb. 6.	550	Senate Bill No. 27, 1p.	550
Feb. 6.	550	Senate Bill No. 28, 2pp.	550
Feb. 8.	550	Senate Bill No. 29, 3pp.	550
Feb. 8.	550	Senate Bill No. 30, 8pp.	1,100
Feb. 10.	100	Senate Bill No. 28 (reprint)	100
Feb. 10.	550	Senate Bill No. 31, 2pp.	550
Feb. 10.	550	Senate Bill No. 32, 4pp.	550
Feb. 10.	550	Senate Bill No. 33, 6pp.	1,100
Feb. 10.	550	Senate Bill No. 34, 2pp.	550
Feb. 10.	550	Senate Bill No. 35, 2pp.	550
Feb. 10.	550	Assembly Bill No. 32, 6pp. (reprint)	1,100
Feb. 10.	550	Assembly Bill No. 15, 20pp. (amended)	2,750
Feb. 10.	550	Assembly Bill No. 39, 3pp. (amended)	550
Feb. 10.	550	Assembly Joint and Concurrent Resolution No. 5, 2pp.	550
Feb. 10.	550	Senate Joint and Concurrent Resolution No. 3, 1p.	550
Feb. 10.	550	Substitute for Assembly Bill No. 6, 3pp.	550
Feb. 10.	550	Substitute for Assembly Bill No. 22, 4pp.	550
Feb. 10.	50	Cards, Order of Business, Assembly	50
Feb. 10.	1,000	Assembly letterheads	1,000
Feb. 10.	1,000	Senate letterheads	1,000
Feb. 11.	550	Senate Bill No. 36, 2pp.	550
Feb. 11.	550	Senate Bill No. 37, 1p.	550
Feb. 11.	550	Senate Bill No. 38, 3pp.	550
Feb. 11.	550	Senate Bill No. 39, 1p.	550
Feb. 11.	550	Senate Bill No. 11, 2pp. (reprint)	550
Feb. 11.	550	Assembly Bill No. 89, 1p.	550
Feb. 11.	550	Assembly Bill No. 90, 1p.	550
Feb. 11.	550	Assembly Bill No. 91, 2pp.	550
Feb. 11.	550	Assembly Bill No. 92, 7pp.	1,100
Feb. 11.	550	Assembly Bill No. 93, 1p.	550
Feb. 12.	550	Assembly Joint and Concurrent Resolution No. 4, 1p.	550
Feb. 12.	550	Assembly Joint and Concurrent Resolution No. 3, 2pp.	550
Feb. 12.	550	Senate Joint and Concurrent Resolution No. 4, 2pp.	550
Feb. 12.	550	Assembly Joint and Concurrent Resolution No. 6, 2pp.	550
Feb. 12.	550	Substitute for Senate Bill No. 9, 2pp.	550
Feb. 13.	250	Senate envelopes, No. 10	250
Feb. 13.	250	Assembly envelopes, No. 10	250
Feb. 13.	1,000	Assembly envelopes, No. 64	1,000
Feb. 13.	500	Assembly envelopes, No. 9	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Feb. 17.	550	Senate Bill No. 40, 3pp.	550
Feb. 17.	550	Senate Bill No. 41, 5pp.	1,100
Feb. 17.	550	Senate Bill No. 42, 2pp.	550
Feb. 17.	550	Senate Bill No. 43, 2pp.	550
Feb. 17.	550	Senate Bill No. 44, 2pp.	550
Feb. 18.	550	Senate Bill No. 45, 2pp.	550
Feb. 18.	550	Senate Bill No. 46, 3pp.	550
Feb. 18.	550	Senate Bill No. 47, 1p.	550
Feb. 20.	550	Senate Bill No. 48, 1p.	550
Feb. 20.	550	Senate Bill No. 49, 2pp.	550
Feb. 20.	550	Senate Bill No. 50, 2pp.	550
Feb. 20.	550	Senate Bill No. 51, 7pp.	1,100
Feb. 22.	550	Senate Bill No. 52, 2pp.	550
Feb. 22.	550	Senate Bill No. 53, 28pp. (and ballot)	4,400
Feb. 24.	550	Senate Bill No. 54, 2pp.	550
Feb. 24.	550	Senate Bill No. 55, 2pp.	550
Feb. 25.	550	Senate Bill No. 56, 2pp.	550
Feb. 25.	550	Senate Bill No. 57, 4pp.	550
Feb. 25.	550	Senate Bill No. 58, 5pp.	1,100
Feb. 25.	550	Senate Bill No. 59, 3pp.	550
Feb. 25.	550	Senate Bill No. 60, 2pp.	550
Feb. 25.	550	Senate Bill No. 61, 4pp.	550
Feb. 25.	550	Senate Bill No. 62, 4pp.	550
Feb. 25.	550	Senate Bill No. 63, 2pp.	550
Feb. 26.	550	Senate Bill No. 64, 2pp.	550
Feb. 26.	550	Senate Bill No. 65, 1p.	550
Feb. 26.	550	Senate Bill No. 66, 2pp.	550
Feb. 26.	550	Senate Bill No. 67, 2pp.	550
Feb. 26.	550	Senate Bill No. 68, 1p.	550
Feb. 26.	550	Senate Bill No. 69, 2pp.	550
Feb. 26.	550	Senate Bill No. 70, 2pp.	550
Feb. 27.	550	Senate Bill No. 71, 2pp.	550
Feb. 27.	550	Senate Bill No. 72, 2pp.	550
Feb. 15.	550	Assembly Bill No. 94, 1p.	550
Feb. 15.	550	Assembly Bill No. 95, 4pp.	550
Feb. 15.	550	Assembly Bill No. 96, 2pp.	550
Feb. 15.	550	Assembly Bill No. 97, 2pp.	550
Feb. 15.	550	Assembly Bill No. 98, 2pp.	550
Feb. 15.	550	Assembly Bill No. 99, 2pp.	550
Feb. 15.	550	Assembly Bill No. 100, 1p.	550
Feb. 15.	550	Assembly Bill No. 101, 2pp.	550
Feb. 15.	550	Assembly Bill No. 102, 4pp.	550
Feb. 15.	600	Assembly Bill No. 103, 20pp.	3,000
Feb. 15.	550	Assembly Bill No. 104, 2pp.	550
Feb. 15.	550	Assembly Bill No. 105, 3pp.	550
Feb. 15.	550	Assembly Bill No. 106, 3pp.	550
Feb. 15.	550	Assembly Bill No. 107, 3pp.	550
Feb. 15.	550	Assembly Bill No. 108, 1p.	550
Feb. 15.	550	Assembly Bill No. 109, 2pp.	550
Feb. 15.	550	Assembly Bill No. 110, 3pp.	550
Feb. 15.	550	Assembly Bill No. 111, 3pp.	550
Feb. 15.	550	Assembly Bill No. 112, 2pp.	550
Feb. 15.	550	Assembly Bill No. 113, 4pp.	550
Feb. 15.	550	Assembly Bill No. 114, 1p.	550
Feb. 17.	550	Assembly Bill No. 115, 2pp.	550
Feb. 17.	550	Assembly Bill No. 116, 2pp.	550
Feb. 17.	550	Assembly Bill No. 117, 3pp.	550
Feb. 17.	550	Assembly Bill No. 118, 2pp.	550
Feb. 17.	550	Assembly Bill No. 119, 1p.	550
Feb. 17.	550	Assembly Bill No. 120, 4pp.	550
Feb. 17.	550	Assembly Bill No. 121, 4pp.	550
Feb. 17.	550	Assembly Bill No. 122, 2pp.	550
Feb. 17.	550	Assembly Bill No. 123, 3pp.	550
Feb. 17.	550	Assembly Bill No. 124, 6pp.	1,100
Feb. 17.	550	Assembly Bill No. 125, 2pp.	550
Feb. 17.	550	Assembly Bill No. 126, 2pp.	550
Feb. 17.	550	Assembly Bill No. 127, 4pp.	550
Feb. 17.	550	Assembly Bill No. 128, 2pp.	550
Feb. 17.	550	Assembly Bill No. 129, 2pp.	550
Feb. 17.	550	Assembly Bill No. 130, 4pp.	550

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Feb. 17.	550	Assembly Bill No. 131, 18pp.	2,750
Feb. 17.	550	Assembly Bill No. 132, 2pp.	550
Feb. 17.	550	Assembly Bill No. 133, 1p.	550
Feb. 17.	550	Assembly Bill No. 134, 2pp.	550
Feb. 17.	550	Assembly Bill No. 135, 4pp.	550
Feb. 17.	550	Assembly Bill No. 136, 2pp.	550
Feb. 17.	550	Assembly Bill No. 137, 1p.	550
Feb. 17.	550	Assembly Bill No. 138, 1p.	550
Feb. 17.	550	Assembly Bill No. 139, 4pp.	550
Feb. 17.	550	Assembly Bill No. 140, 2pp.	550
Feb. 17.	550	Assembly Bill No. 141, 1p.	550
Feb. 17.	550	Assembly Bill No. 142, 3pp.	550
Feb. 25.	550	Assembly Bill No. 143, 2pp.	550
Feb. 26.	550	Assembly Bill No. 144, 2pp.	550
Feb. 26.	550	Assembly Bill No. 145, 2pp.	550
Feb. 26.	550	Assembly Bill No. 146, 5pp.	1,100
Feb. 26.	550	Assembly Bill No. 147, 5pp.	1,100
Feb. 27.	550	Assembly Bill No. 148, 9pp.	1,650
Feb. 27.	550	Assembly Bill No. 149, 2pp.	550
Feb. 27.	550	Assembly Bill No. 150, 4pp.	550
Feb. 27.	550	Assembly Bill No. 151, 3pp.	550
Feb. 27.	550	Assembly Bill No. 152, 1p.	550
Feb. 27.	550	Assembly Bill No. 153, 2pp.	550
Feb. 27.	550	Assembly Bill No. 154, 4pp.	550
Feb. 27.	550	Assembly Bill No. 155, 1p.	550
Feb. 27.	550	Assembly Bill No. 156, 2pp.	550
Feb. 27.	550	Assembly Bill No. 157, 2pp.	550
Feb. 27.	550	Assembly Bill No. 158, 5pp.	1,100
Feb. 27.	550	Assembly Bill No. 159, 2pp.	550
Feb. 27.	550	Assembly Bill No. 160, 2pp.	550
Mar. 1.	550	Assembly Bill No. 161, 2pp.	550
Mar. 1.	550	Assembly Bill No. 162, 2pp.	550
Feb. 15.	550	Assembly Concurrent Resolution No. 7, 4pp.	550
Feb. 15.	550	Assembly Concurrent Resolution No. 8, 2pp.	550
Feb. 18.	550	Substitute for Senate Bill No. 36, 3pp.	550
Feb. 18.	550	Assembly Joint and Concurrent Resolution No. 10, 1p.	550
Feb. 18.	550	Assembly Joint and Concurrent Resolution No. 9, 1p.	500
Feb. 18.	550	Assembly Joint and Concurrent Resolution No. 11, 3pp.	550
Feb. 18.	550	Assembly Joint and Concurrent Resolution No. 12, 2pp.	550
Feb. 18.	550	Substitute for Senate Bill No. 34, 3pp.	550
Feb. 18.	550	Substitute for Senate Bill No. 32, 5pp.	1,100
Feb. 26.	550	Assembly Bill No. 39, 4pp. (as amended)	550
Feb. 26.	550	Senate Substitute for Assembly Bill No. 55, 2pp.	550
Feb. 20.	550	Senate Joint and Concurrent Resolution No. 5, 2pp.	550
Feb. 25.	550	Senate Joint and Concurrent Resolution No. 7, 3pp.	550
Feb. 27.	550	Senate Concurrent Resolution No. 6, 2pp.	550
Feb. 16.	2,000	Assembly letterheads	2,000
Feb. 16.	1,000	Assembly envelopes, No. 64	1,000
Feb. 18.	300	Lists of names of Senators and Assemblymen	300
Feb. 19.	250	Scratch pads, Assembly	250
Feb. 19.	200	Assembly letterheads	200
Feb. 19.	250	Receipts for Senate, bound	250
Feb. 23.	500	Senate letterheads	500
Feb. 23.	500	Assembly letterheads	500
Feb. 20.	300	Bills, 4pp., fac-simile of Assembly Bill No. 19	300
Feb. 18.	300	Report of Committee on State Institutions, 8pp.	600
Feb. 27.	500	Assembly letterheads	500
Mar. 10.	200	Assembly letterheads	200
Mar. 12.	250	Assembly envelopes, No. 64	250
Mar. 15.	50	Assembly envelopes, No. 11	50
Mar. 15.	500	Sheets, scratch pads, Assembly	500
Mar. 4.	550	Assembly Bill No. 163, 5pp.	1,100
Mar. 4.	550	Assembly Bill No. 164, 2pp.	550
Mar. 4.	550	Assembly Bill No. 165, 1p.	550
Mar. 4.	550	Assembly Bill No. 166, 1p.	550
Mar. 4.	550	Assembly Bill No. 167, 2pp.	550
Mar. 4.	550	Assembly Bill No. 168, 2pp.	550
Mar. 4.	550	Assembly Bill No. 169, 4pp.	550
Mar. 4.	550	Assembly Bill No. 170, 6pp.	1,100
Mar. 4.	550	Assembly Bill No. 171, 2pp.	550

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Mar. 4.	550	Assembly Bill No. 172, 4pp.	550
Mar. 4.	550	Assembly Bill No. 173, 2pp.	550
Mar. 4.	550	Assembly Bill No. 174, 10pp.	1,650
Mar. 4.	550	Assembly Bill No. 175, 2pp.	550
Mar. 4.	550	Assembly Bill No. 176, 2pp.	550
Mar. 4.	550	Assembly Bill No. 177, 6pp.	1,100
Mar. 4.	550	Assembly Bill No. 178, 2pp.	550
Mar. 4.	550	Assembly Bill No. 179, 1p.	550
Mar. 4.	550	Assembly Bill No. 180, 6pp.	1,100
Mar. 4.	550	Assembly Bill No. 181, 5pp.	1,100
Mar. 5.	550	Assembly Bill No. 182, 14pp.	2,200
Mar. 5.	550	Assembly Bill No. 183, 2pp.	550
Mar. 5.	550	Assembly Bill No. 184, 1p.	550
Mar. 5.	550	Assembly Bill No. 185, 2pp.	550
Mar. 5.	550	Assembly Bill No. 186, 2pp.	550
Mar. 5.	550	Assembly Bill No. 187, 1p.	550
Mar. 5.	550	Assembly Bill No. 188, 1p.	550
Mar. 6.	550	Assembly Bill No. 189, 1p.	550
Mar. 6.	550	Assembly Bill No. 190, 2pp.	550
Mar. 6.	550	Assembly Bill No. 191, 13pp.	2,200
Mar. 6.	550	Assembly Bill No. 192, 3pp.	550
Mar. 6.	550	Assembly Bill No. 193, 1p.	550
Mar. 6.	550	Assembly Bill No. 194, 2pp.	550
Mar. 6.	550	Assembly Bill No. 195, 7pp.	1,100
Mar. 6.	550	Assembly Bill No. 196, 2pp.	550
Mar. 6.	550	Assembly Bill No. 197, 5pp.	1,100
Mar. 6.	550	Assembly Bill No. 198, 2pp.	550
Mar. 6.	550	Assembly Bill No. 199, 2pp.	550
Mar. 6.	550	Assembly Bill No. 200, 2pp.	550
Mar. 6.	550	Assembly Bill No. 201, 2pp.	550
Mar. 6.	550	Assembly Bill No. 202, 2pp.	550
Mar. 6.	550	Assembly Bill No. 203, 18pp.	2,750
Mar. 6.	550	Assembly Bill No. 204, 1p.	550
Mar. 6.	550	Assembly Bill No. 205, 3pp.	550
Mar. 6.	550	Assembly Bill No. 206, 7pp.	1,100
Mar. 6.	550	Assembly Bill No. 207, 3pp.	550
Mar. 8.	550	Assembly Bill No. 208, 2pp.	550
Mar. 8.	550	Assembly Bill No. 209, 3pp.	550
Mar. 8.	550	Assembly Bill No. 210, 1p.	550
Mar. 8.	550	Assembly Bill No. 211, 1p.	550
Mar. 9.	550	Assembly Bill No. 212, 2pp.	550
Mar. 9.	550	Assembly Bill No. 213, 2pp.	550
Mar. 9.	550	Assembly Bill No. 214, 2pp.	550
Mar. 10.	550	Assembly Bill No. 215, 3pp.	550
Mar. 10.	550	Assembly Bill No. 216, 1p.	550
Mar. 10.	550	Assembly Bill No. 217, 2pp.	550
Mar. 10.	550	Assembly Bill No. 218, 2pp.	550
Mar. 13.	550	Assembly Bill No. 219, 6pp.	1,100
Mar. 13.	550	Assembly Bill No. 220, 2pp.	550
Mar. 13.	550	Assembly Bill No. 221, 2pp.	550
Mar. 13.	550	Assembly Bill No. 222, 3pp.	550
Mar. 13.	550	Assembly Bill No. 223, 1p.	550
Mar. 13.	550	Assembly Bill No. 224, 1p.	550
Mar. 13.	550	Assembly Bill No. 225, 2pp.	550
Mar. 13.	550	Assembly Bill No. 226, 2pp.	550
Mar. 13.	550	Assembly Bill No. 227, 2pp.	550
Mar. 13.	550	Assembly Bill No. 228, 2pp.	550
Mar. 13.	550	Assembly Bill No. 229, 8pp.	1,100
Mar. 13.	550	Assembly Bill No. 230, 23pp.	3,850
Mar. 13.	550	Assembly Bill No. 231, 2pp.	550
Mar. 13.	550	Assembly Bill No. 232, 2pp.	550
Mar. 13.	550	Assembly Bill No. 233, 2pp.	550
Mar. 13.	550	Assembly Bill No. 234, 1p.	550
Mar. 13.	550	Assembly Bill No. 235, 2pp.	550
Mar. 13.	550	Assembly Bill No. 236, 2pp.	550
Mar. 13.	550	Assembly Bill No. 237, 2pp.	550
Mar. 13.	550	Assembly Bill No. 238, 1p.	550
Mar. 13.	550	Assembly Bill No. 239, 1p.	550
Mar. 13.	550	Assembly Bill No. 240, 2pp.	550
Mar. 13.	550	Assembly Bill No. 241, 1p.	550

GENERAL WORK—Continued

Date	No.	Department and description of work	Impressions
Mar. 13.	550	Assembly Bill No. 242, 1p.	550
Mar. 13.	550	Assembly Bill No. 243, 1p.	550
Mar. 15.	550	Assembly Bill No. 244, 1p.	550
Mar. 1.	550	Senate Bill No. 73, 2pp.	550
Mar. 2.	550	Senate Bill No. 74, 1p.	550
Mar. 2.	550	Senate Bill No. 75, 2pp.	550
Mar. 2.	550	Senate Bill No. 76, 2pp.	550
Mar. 2.	550	Senate Bill No. 77, 2pp.	550
Mar. 2.	550	Senate Bill No. 78, 2pp.	550
Mar. 3.	550	Senate Bill No. 79, 2pp.	550
Mar. 3.	550	Senate Bill No. 80, 8pp.	550
Mar. 3.	550	Senate Bill No. 81, 1p.	550
Mar. 3.	550	Senate Bill No. 82, 2pp.	550
Mar. 3.	550	Senate Bill No. 83, 4pp.	550
Mar. 3.	550	Senate Bill No. 84, 1p.	550
Mar. 3.	550	Senate Bill No. 85, 3pp.	550
Mar. 3.	550	Senate Bill No. 86, 4pp.	550
Mar. 3.	550	Senate Bill No. 87, 1p.	550
Mar. 3.	550	Senate Bill No. 88, 2pp.	550
Mar. 3.	550	Senate Bill No. 89, 4pp.	550
Mar. 3.	550	Senate Bill No. 90, 4pp.	550
Mar. 3.	550	Senate Bill No. 91, 2pp.	550
Mar. 3.	550	Senate Bill No. 92, 4pp.	550
Mar. 3.	550	Senate Bill No. 93, 3pp.	550
Mar. 3.	550	Senate Bill No. 94, 2pp.	550
Mar. 5.	550	Senate Bill No. 95, 37pp.	5,500
Mar. 8.	550	Senate Bill No. 96, 2pp.	550
Mar. 8.	550	Senate Bill No. 97, 1p.	550
Mar. 9.	550	Senate Bill No. 98, 5pp.	1,100
Mar. 9.	550	Senate Bill No. 99, 2pp.	550
Mar. 9.	550	Senate Bill No. 100, 2pp.	550
Mar. 9.	550	Senate Bill No. 101, 2pp.	550
Mar. 9.	550	Senate Bill No. 102, 2pp.	550
Mar. 9.	550	Senate Bill No. 103, 1p.	550
Mar. 9.	550	Senate Bill No. 104, 8pp.	1,100
Mar. 9.	550	Senate Bill No. 105, 2pp.	550
Mar. 9.	550	Senate Bill No. 106, 1p.	550
Mar. 9.	550	Senate Bill No. 107, 3pp.	550
Mar. 9.	550	Senate Bill No. 108, 3pp.	550
Mar. 9.	550	Senate Bill No. 109, 2pp.	550
Mar. 9.	550	Senate Bill No. 110, 2pp.	550
Mar. 9.	550	Senate Bill No. 111, 4pp.	550
Mar. 9.	550	Senate Bill No. 112, 5pp.	1,100
Mar. 9.	550	Senate Bill No. 113, 2pp.	550
Mar. 12.	550	Senate Bill No. 114, 2pp.	550
Mar. 12.	550	Senate Bill No. 115, 2pp.	550
Mar. 12.	550	Senate Bill No. 116, 2pp.	550
Mar. 12.	550	Senate Bill No. 117, 2pp.	550
Mar. 12.	550	Senate Bill No. 118, 2pp.	550
Mar. 12.	550	Senate Bill No. 119, 2pp.	550
Mar. 13.	550	Senate Bill No. 120, 2pp.	550
Mar. 13.	550	Senate Bill No. 121, 1p.	550
Mar. 13.	550	Senate Bill No. 122, 2pp.	550
Mar. 13.	550	Senate Bill No. 123, 2pp.	550
Mar. 13.	550	Senate Bill No. 124, 2pp.	550
Mar. 13.	600	Senate Bill No. 125, 28pp.	4,200
Mar. 13.	550	Senate Bill No. 126, 8pp.	1,100
Mar. 13.	550	Senate Bill No. 127, 3pp.	550
Mar. 13.	550	Senate Bill No. 128, 6pp.	1,100
Mar. 13.	550	Senate Bill No. 129, 2pp.	550
Mar. 15.	550	Senate Bill No. 130, 1p.	550
Mar. 15.	550	Senate Bill No. 131, 2pp.	550
Mar. 15.	550	Senate Bill No. 132, 2pp.	550
Mar. 15.	550	Senate Bill No. 133, 3pp.	550
Mar. 15.	550	Senate Bill No. 134, 2pp.	550
Mar. 15.	550	Senate Bill No. 135, 2pp.	550
Mar. 2.	550	Senate Joint and Concurrent Resolution No. 7, 3pp.	550
Mar. 16.	550	Senate Substitute for Assembly Joint and Concurrent Resolution No. 7, 3pp.	550

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Mar. 16.	550	Senate Substitute for Assembly Joint and Concurrent Resolution No. 8, 3pp.	550
Mar. 16.	550	Senate Substitute for Assembly Joint and Concurrent Resolution No. 11, 2pp.	550
Mar. 6.	550	Substitute for Assembly Joint and Concurrent Resolution No. 14, 2pp.	550
Mar. 3.	550	Senate Substitute for Assembly Bill No. 48, 11pp.	550
Mar. 3.	550	Senate Substitute for Assembly Bill No. 99, 2pp.	550
Mar. 3.	550	Senate Substitute for Assembly Bill No. 36, 2pp.	550
Mar. 15.	550	Senate Substitute for Assembly Bill No. 215, 4pp.	550
Mar. 6.	550	Substitute for Assembly Bill No. 57, 1p.	550
Mar. 6.	550	Substitute for Assembly Bill No. 77, 12pp.	1,650
Mar. 2.	550	Assembly Joint and Concurrent Resolution No. 13, 1p.	550
Mar. 6.	550	Substitute for Assembly Bill No. 86, 4pp.	550
Mar. 4.	550	Assembly Joint and Concurrent Resolution No. 14, 2pp.	550
Mar. 6.	550	Assembly Joint and Concurrent Resolution No. 16, 2pp.	550
Mar. 6.	550	Assembly Joint and Concurrent Resolution No. 17, 2pp.	550
Mar. 6.	550	Assembly Bill No. 97, 2pp. (reprint)	550
Mar. 6.	550	Assembly Substitute for Senate Bill No. 111, 3pp.	550
Mar. 6.	550	Assembly Substitute for Senate Bill No. 21, 3pp.	550
Mar. 6.	550	Substitute for Senate Bill No. 40, 3pp.	550
Mar. 10.	550	Substitute for Senate Bill No. 61, 4pp.	550
Mar. 13.	550	Substitute for Senate Bill No. 130, 1p.	550
Mar. 13.	550	Assembly Substitute for Senate Substitute for Senate Bill No. 32, 5pp.	1,100
Mar. 17.	550	Senate Bill No. 137, 3pp.	550
Mar. 17.	550	Senate Bill No. 138, 3pp.	550
Mar. 17.	550	Senate Bill No. 139, 7pp.	1,100
Mar. 17.	550	Senate Bill No. 140, 2pp.	550
Mar. 17.	550	Senate Bill No. 141, 2pp.	550
Mar. 17.	550	Senate Bill No. 142, 1p.	550
Mar. 17.	550	Senate Bill No. 143, 2pp.	550
Mar. 17.	550	Senate Bill No. 144, 2pp.	550
Mar. 17.	550	Senate Bill No. 145, 2pp.	550
Mar. 17.	550	Senate Bill No. 146, 2pp.	550
Mar. 17.	550	Senate Bill No. 147, 2pp.	550
Mar. 17.	550	Assembly Bill No. 245, 1p.	550
Mar. 17.	550	Substitute for Assembly Bill No. 185, 3pp.	550
Mar. 17.	550	Assembly Joint and Concurrent Resolution No. 18, 1p.	550
Mar. 17.	550	Substitute for Assembly Bill No. 242, 1p.	550
Mar. 17.	1,000	Joint Committee Report on State Bank and Trust Company, 16pp.	2,000
Mar. 17.	1,000	Report of Joint Committee on University of Nevada, 16pp.	2,000
Mar. 17.	250	Report of Committee on State Bank and Trust Company, 16pp.	500
Mar. 17.	100	Assembly letterheads	100
Mar. 17.	100	Senate letterheads	100
Total impressions for Legislature of 1909			337,080
1909			
Governor			
Jan. 19.	1,500	Covers for message	1,500
Jan. 20.	200	Proclamations, lithographed heads	200
Feb. 3.	1,500	Clasp envelopes	1,500
Feb. 4.	300	Executive warrants, lithographed heads	300
Feb. 5.	5	Certificates of election of United States Senator	5
Feb. 5.	10	Certificates of election of Congressman	10
Feb. 9.	500	Proclamations (Lincoln's Birthday)	500
Apr. 17.	500	Arbor Day proclamations	500
May 12.	250	Letter circulars	250
June 4.	200	Extradition blanks, lithographed head	200
June 4.	300	Ruled forms for Board of Pardons	300
June 11.	100	Orders for Adjutant-General	100
July 3.	50	Cards, order of formation of Governor's Staff	50
July 3.	50	Cards, order of formation of Governor's Staff	50
Aug. 6.	200	Orders, Adjutant-General	100
Aug. 17.	200	Requisitions, lithographed heads	200
Sept. 4.	100	Cards, order of formation of Governor's staff	100
Nov. 5.	125	No. 12 envelopes	125
Nov. 9.	200	Proclamations concerning diseased sheep	200

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Nov. 12.	200	Thanksgiving proclamations	200
Dec. 17.	1,500	Index cards, 10 lots	1,500
Dec. 17.	300	Document envelopes	300
Dec. 24.	150	General orders, Adjutant-General	150
1910			
Jan. 4.	1,000	Index cards, Form A	1,000
Jan. 7.	1,000	Index cards, Form B	1,000
Jan. 10.	1,000	Index cards, Form C	1,000
Jan. 11.	1,000	Index cards, Form D	1,000
Feb. 9.	300	Certificates for Adjutant-General	300
Mar. 11.	4,000	Clasp envelopes	4,000
Mar. 25.	200	Commissions, lithographed head	200
Apr. 14.	500	Index cards, 2 forms	1,000
Apr. 18.	500	Arbor Day proclamations	500
May 24.	500	Rules of Board of Pardons, 2 forms	1,000
Dec. 30.	100	Proclamations—State officers elected	100
Total impressions for Governor			19,440
Secretary of State, ex officio Clerk of the Supreme Court, and ex officio State Librarian			
1909			
Jan. 7.	2,000	Envelopes, No. 6½	2,000
Jan. 7.	250	Envelopes, No. 9	250
Jan. 8.	500	Envelopes, No. 11	500
Feb. 20.	1,000	Blanks	1,000
Feb. 24.	46	Cards, 23 changes, 2 on each, for Library	50
Mar. 2.	300	Receipts bound in one book	300
Mar. 18.	500	Envelopes, No. 6½, for Library	500
Mar. 18.	500	Letterheads for Library	500
Mar. 18.	500	Letterheads, ruled	500
Mar. 18.	1,000	Letterheads	1,000
Mar. 30.	2,000	Certificates	2,000
Apr. 1.	500	Lists of names, Senate and Assembly	500
Apr. 5.	3,000	Covers for Biennial Report	3,000
Apr. 17.	1,000	Envelopes, No. 10	1,000
Apr. 17.	250	Envelopes, No. 12	250
Apr. 19.	2,000	Envelopes, No. 6½	2,000
Apr. 22.	750	Envelopes, clasp	750
Apr. 22.	1,000	Covers for election returns	1,000
May 6.	2,500	Covers for Mining Laws	2,500
May 17.	1,500	Amendments to Corporation Laws	1,500
May 17.	1,500	Amendments to Foreign Corporation Laws	1,500
May 20.	1,000	Covers for Corporation Laws	1,000
June 1.	12	Placards for State Library	12
June 11.	750	Envelopes, clasp	750
June 11.	1,500	Letterheads	1,500
June 23.	250	Legal blanks	250
June 26.	1,000	Billheads, half size, 2 forms, original	2,000
June 26.	1,500	Billheads, half size, 2 forms, duplicate	3,000
June 30.	12	Sets of cards, 3 each, for State Library	50
July 8.	750	Postal cards, 2 forms	1,500
Aug. 13.	500	Letterheads for State Library	500
Aug. 10.	250	Postal cards, 2 sides	500
Aug. 10.	250	Postal cards	250
Aug. 13.	500	Envelopes, No. 6½	500
Aug. 21.	1,000	Letterheads	1,000
Aug. 21.	3,000	Envelopes, No. 6½	3,000
Aug. 24.	1,000	Envelopes, No. 10	1,000
Aug. 25.	500	Billheads	500
Aug. 27.	1,000	Letterheads, ruled	1,000
Aug. 28.	100	Postal cards, 2 sides, Library	200
Aug. 28.	300	Blanks, Count of State Funds, 2 sides	600
Oct. 12.	1,500	Billheads, two sides	3,000
Oct. 16.	500	Postal cards, 2 sides	1,000
Oct. 16.	900	Thirtieth Report, 548 pages, 68 forms	61,200
Oct. 16.	900	Half-tones of John Garber	900
Nov. 9.	400	Postal cards, 2 forms	800
Nov. 10.	300	Postal cards, 2 forms	600
Nov. 18.	1,000	Billheads	1,000
Nov. 18.	1,000	Legal blanks	1,000

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Nov. 18.	500	Statement of Facts	500
Dec. 6.	25	Placards for Library	25
Dec. 6.	500	Receipts	500
Dec. 6.	500	Catalogues, magazines and periodicals, Library	500
Dec. 14.	500	Envelopes, clasp	500
Dec. 14.	1,000	Orders and receipts for stationery, 2 forms	1,000
Dec. 30.	1,500	Laws, dependent and delinquent children, 16 pages, 2 forms	3,000
Dec. 30.	1,500	Covers for Laws, dependent and delinquent children	1,500
1910			
Jan. 5.	500	Folders, information and suggestions, Library	500
Jan. 13.	2,000	Letterheads, ruled	3,000
Jan. 14.	500	Letterheads	500
Feb. 17.	100	Statements, moneys collected, 2 forms	200
Feb. 17.	100	Legal blank covers	100
Feb. 17.	100	Legal blank covers	100
Feb. 18.	100	Legal blank covers	100
Feb. 22.	200	Blanks, application for habeas corpus, 2 forms	400
Feb. 23.	500	Blanks, memorandum of costs, 2 forms	1,000
Feb. 23.	350	Envelopes, No. 6½, Library	350
Feb. 23.	500	Letterheads, Library	500
Apr. 7.	750	Envelopes, No. 11	750
Apr. 7.	500	Blanks, certificates of judgment	500
Apr. 8.	1,500	Envelopes, No. 6½	1,500
Apr. 8.	500	Envelopes, No. 6½	500
Apr. 8.	2,500	Billheads, half-sheet, 2 forms, original	5,000
Apr. 8.	2,500	Billheads, half-sheet, 2 forms, duplicate	5,000
Apr. 25.	1,500	Fish and game laws, 16 pages, 2 forms	3,000
Apr. 26.	900	Half-tones, Michael Murphy, for 31st Report, 2 impressions	1,800
Apr. 26.	900	Thirty-first Reports, 616 pages, 77 forms	69,300
May 15.	5,000	Exhibit of forms of Primary Law, 2 forms, 16 pages	10,000
June 25.	100	Circulars	100
July 5.	500	Billheads	500
July 13.	500	Post cards, 2 slides	1,000
July 16.	500	Letterheads, State Library	500
July 16.	250	Envelopes, No. 6½, Library	250
Aug. 8.	250	Folders, Primary candidates, 4 pages, 2 forms	500
Aug. 11.	1,000	Envelopes, No. 6½	1,000
Aug. 11.	750	Envelopes, No. 10	750
Aug. 20.	2,000	Note circulars	2,000
Aug. 20.	1,500	Letterheads	1,500
Aug. 23.	250	Envelopes, clasp	250
Sept. 24.	500	Certificates of nomination, 2 forms	1,000
Sept. 27.	300	Certificates of nomination	300
Oct. 8.	400	Postal cards	400
Oct. 11.	600	Primary election returns, 16 pages, 2 forms	1,200
Oct. 20.	500	Envelopes, No. 6	500
Oct. 20.	500	Envelopes No. 10	500
Oct. 25.	250	Billheads	250
Dec. 8.	300	Covers for Constitution	300
Dec. 8.	500	Envelopes, No. 10	500
Dec. 8.	50	Index cards for Library	50
Dec. 8.	2,000	Envelopes, No. 6½	2,000
Dec. 28.	300	Summary of vote at election, November 8, 1910	300
Total Impressions for Secretary of State			238,487
1909			
State Controller			
Jan. 6.	1,200	Blanks, State Controller to State Treasurer, 6 books, perforated and numbered	1,200
Jan. 22.	1,200	Covers for Annual Report	1,200
Jan. 22.	1,200	Index for Annual Report	1,200
Jan. 22.	1,200	Annual Report, 64 pages	9,600
Feb. 9.	1,000	Envelopes, No. 6½	1,000
Feb. 5.	250	Envelopes, clasp	250
Feb. 11.	750	Envelopes, No. 9	750
Feb. 12.	2,000	Letterheads	2,000
Feb. 25.	1,000	Warrants, Legislative Fund	1,000
Mar. 19.	5,000	Tax receipts, with stub, numbered and bound in books of 25 each	5,000
Apr. 7.	500	Blanks, special ruling	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Apr. 9.	5,000	Warrants	5,000
Apr. 15.	1,000	Statements, Railroad, 4 forms	4,000
Apr. 29.	250	Warrants, General Fund	250
Apr. 29.	250	Warrants, Orphans Home	250
Apr. 29.	250	Warrants, State Prison	250
Apr. 29.	250	Warrants, Nevada Hospital for Mental Diseases	250
Apr. 29.	250	Warrants, Nevada State University	250
Apr. 29.	250	Warrants, Blank	250
May 1.	250	Statements, Poll-tax	500
May 1.	250	Statements, Personal Property, 2 forms	500
May 1.	250	Statements, Real and Personal property, 2 forms	500
May 1.	250	Statements, Settlement with Tax Receiver, 2 forms	500
May 1.	250	Statements, Settlement with Tax Receiver, 2 forms	500
May 5.	500	Warning, Insurance	500
May 5.	500	Envelopes, clasp	500
May 5.	500	Covers for Report of Insurance Commission	500
May 20.	500	Annual Report of Insurance Commissioners 44 pages, 6 forms	3,000
May 27.	250	Blanks	250
May 27.	50	Cards for tax rate, 2 forms	100
May 27.	50	Cards for tax rate, 2 forms	100
May 27.	250	Blanks—Annual Statement, 3 forms	750
May 31.	250	Blanks—Semi-annual Reports, 3 forms	750
May 31.	100	School bonds	100
May 31.	10	School bonds	10
May 31.	30	School bonds	30
June 14.	300	Statements—warrant account, 2 forms	600
July 15.	2,000	Orders of the Controller	2,000
July 15.	2,000	Orders of the Treasurer	2,000
Aug. 10.	2,000	Warrants	2,000
Aug. 13.	750	Letterheads—ruled	750
Oct. 14.	200	Receipts—bound in one book, numbered and perforated	200
Oct. 14.	5,500	Receipts, personal property—bound in books of 25, perforated and numbered—220 books	5,500
Oct. 19.	2,500	Licenses retail—bound in books of 25, numbered and perforated	5,000
Oct. 19.	200	Licenses, retail—bound in books of 10, numbered and perforated	400
Oct. 19.	200	Licenses, druggist—bound in books of 10, numbered and perforated	400
Oct. 27.	1,500	Covers for poll-tax receipts	1,500
Oct. 27.	39,000	Poll-tax receipts—bound in books of 25, perforated and numbered	39,000
Nov. 18.	500	Insurance report blanks	500
Nov. 18.	500	Insurance circulars	500
Dec. 1.	200	Receipts—perforated and bound in one book	200
Dec. 1.	400	Insurance license—perforated and bound in 2 books	400
Dec. 1.	400	Receipts—perforated and bound in two books	400
Dec. 11.	200	Receipts—perforated and bound in 1 book, in duplicate, numbered	200
Dec. 31.	1,600	Receipts—perforated and bound in 8 books, in duplicate, numbered	1,600
Dec. 31.	300	Envelopes, No. 9	300
Dec. 31.	200	Surety licenses—perforated and bound in 2 books	200
1910			
Jan. 12.	1,000	Application blanks—perforated, numbered in duplicate and bound in 5 books, 2 forms	2,000
Feb. 7.	250	Blanks—balance in Treasury	250
Feb. 7.	250	Insurance report blanks	250
Feb. 12.	250	Blanks, Informal Order, perforated, numbered in duplicate and bound in one book	250
Feb. 14.	100	Blanks, Informal order to pay, perforated and bound in one book	100
Feb. 14.	100	Blanks, ruled, warrants drawn	100
Feb. 14.	100	Blanks, ruled, transactions for month	100
Feb. 22.	1,000	Envelopes, No. 6½	1,000
Mar. 14.	500	Envelopes, clasp	500
Mar. 27.	1,200	Covers for Annual Report	1,200
Mar. 27.	1,200	Annual Reports, 68 pages, 9 forms	10,800
Mar. 27.	500	Insurance Warning	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Mar. 28.	300	Blanks, Appointment of Attorney, 3 forms	900
Apr. 21.	500	Annual Report covers, Insurance Commission.....	500
Apr. 21.	500	Annual Reports, 44 pages, 6 forms.....	3,000
May 1.	500	Covers for Annual Report, Insurance Commissioner	500
May 1.	500	Reports, Insurance Commissioner, 44 pages, 5 forms	2,500
May 20.	500	Legal blanks	500
May 27.	1,000	Letterheads	1,000
Aug. 6.	1,000	Warrants, Nevada State Prison	1,000
Aug. 6.	1,000	Warrants, Legislative Fund	1,000
Aug. 6.	1,000	Warrants, General Fund	1,000
Aug. 10.	1,000	Warrants, Indigent Fund	1,000
Aug. 10.	1,000	Warrants, Orphans' Home Fund	1,000
Aug. 10.	500	Orders to deliver and pay warrants	500
Aug. 10.	500	Orders to deliver and pay warrants	500
Nov. 4.	500	Envelopes, No. 10	500
Nov. 9.	200	Land Receipts, Controller to Treasurer, 1910	200
Nov. 10.	1,800	Land Receipts, Controller to Treasurer, 1911, 9 books	1,800
Nov. 11.	375	Personal Property Tax Receipts, 15 books	375
Nov. 11.	200	Liquor Licenses, Druggist, 20 books	200
Nov. 11.	200	Liquor Licenses, Wholesale, 20 books	200
Nov. 12.	2,500	Liquor Licenses, Retail, 100 books	2,500
Nov. 16.	550	Covers for Poll-tax Receipts	550
Nov. 18.	2,000	Orders on Controller and Treasurer	2,000
Nov. 18.	1,000	Orders on Controller and Treasurer—All Warrants.....	1,000
Nov. 30.	500	Envelopes, No. 6	500
Dec. 2.	1,000	Envelopes, No. 6½	1,000
Dec. 2.	500	Envelopes, No. 10	500
Dec. 3.	300	Notices to County Auditors	300
Dec. 5.	1,000	Envelopes, No. 9	1,000
Dec. 6.	39,000	Poll-taxes, 1,560 books of 25 each, perforated	78,000
Dec. 21.	500	Revocation of assignment of warrants	500
Total impressions for State Controller.....			230,000
1909 State Treasurer			
Jan. 27.	500	Covers for Annual Report	500
Apr. 14.	10,000	Receipts, original, perforated	10,000
Apr. 14.	10,000	Receipts, duplicate, perforated	10,000
Oct. 19.	1,000	Envelopes, No. 6½	1,000
1910			
Feb. 22.	1,500	Covers for report	1,500
Mar. 9.	1,000	Receipts, perforated and bound in books of 200, numbered in duplicate	2,000
Mar. 26.	10,000	Land receipts, original, perforated	10,000
Mar. 27.	10,000	Land receipts, duplicate, perforated	10,000
Apr. 22.	2,000	Receipts, perforated and bound in books of 200, numbered in duplicate	2,000
Apr. 22.	200	Receipts, in triplicate, bound in books	200
Sept. 20.	200	Receipts, in triplicate, bound in books	200
Nov. 26.	10,000	Land receipts, original, perforated	10,000
Nov. 27.	10,000	Land receipts, duplicate, perforated	10,000
Total impressions for State Treasurer			67,400
1909 Surveyor-General and State Land Register			
Jan. 30.	1,500	Covers for Biennial Report	1,500
Feb. 12.	1,250	Letterheads	1,250
Feb. 12.	250	Envelopes, clasp	250
Mar. 20.	3,000	Envelopes, No. 6½	3,000
Mar. 30.	500	Envelopes, No. 10	500
Mar. 30.	1,000	Applications, 2 forms	2,000
Apr. 16.	1,000	Contracts, perforated, numbered and bound in four books	2,000
May 28.	500	Agreements, 2 forms	1,000
Aug. 5.	1,500	Letterheads	1,500
Aug. 6.	1,500	Notices	1,500
Aug. 27.	500	Envelopes, clasp	500
Sept. 3.	500	Contracts	500
Sept. 24.	2,000	Applications, 2 forms	4,000
Sept. 28.	5,000	Envelopes, No. 6½	5,000
Sept. 28.	500	Envelopes, No. 10	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
May 29.	500	Township maps	500
Oct. 5.	200	Agreement, 2 forms	1,000
Oct. 29.	500	Land patents, 2 forms	1,000
Nov. 3.	1,000	Envelopes, No. 10	1,000
Nov. 24.	1,000	Agreements, 2 forms	2,000
Nov. 24.	500	Legal blanks	500
Dec. 13.	1,500	Agreements, 2 forms	3,000
Dec. 17.	1,500	Letterheads	1,500
1910			
Jan. 1.	1,000	Agreements, 2 forms	2,000
Jan. 13.	500	Envelopes, clasp	500
Feb. 23.	1,250	Envelopes, No. 10	1,250
Mar. 23.	8,000	Township plats	8,000
Mar. 23.	1,000	Statement of application filed	1,000
Mar. 23.	1,000	Statement of application filed	1,000
Mar. 24.	1,500	Letterheads	1,500
May 18.	1,500	Envelopes, No. 6½	1,500
May 18.	500	Envelopes, No. 10	500
May 23.	500	Legal blanks	500
May 23.	500	Legal blanks, ruled	500
May 25.	1,000	Pamphlets, 2 forms	2,000
July 12.	2,000	Envelopes, No. 6½	2,000
Aug. 1.	500	Land contracts, 2 forms	1,000
Aug. 12.	2,000	Contracts, Notice to Renew	2,000
Sept. 13.	2,000	Envelopes, No. 6½	2,000
Sept. 13.	500	Envelopes, No. 9	500
Sept. 13.	500	Envelopes, No. 10	500
Dec. 9.	300	Overdue interest notices	300
Dec. 22.	500	Assignments, 2 forms	1,000
Dec. 30.	1,000	Interest statements	1,000
Total Impressions for Surveyor-General			66,050
Attorney-General and Ex Officio Mineral Land Commissioner			
1909			
Jan. 13.	1,500	Covers for Biennial Report	1,500
May 6.	150	Circular letters, 2pp., 2 forms	300
May 18.	400	Circular letters, 2pp., 2 forms	800
June 23.	1,000	Circular letters, 2pp., 2 forms	2,000
1910			
May 5.	3,000	Blanks, 4pp., 2 forms	6,000
Total Impressions for Attorney-General			10,600
1909			
Supreme Court			
Feb. 8.	500	Envelopes, No. 6½	500
Feb. 8.	250	Envelopes, No. 9	250
Feb. 8.	1,000	Letterheads	1,000
May 18.	500	Letterheads	500
May 18.	250	Envelopes, No. 10	250
May 18.	750	Envelopes, No. 6½	750
Mar. 24.	300	Licenses to Practice Law	300
June 11.	1,000	Letterheads	1,000
1910			
Jan. 17.	500	Envelopes, No. 6½	500
Jan. 17.	1,000	Letterheads	1,000
Apr. 2.	200	Letterheads, half size	500
Apr. 2.	500	Letterheads	500
Apr. 2.	500	Envelopes, No. 6½	500
Dec. 12.	300	Covers for Constitution of United States and Nevada	300
Dec. 20.	250	Envelopes, No. 10	250
Dec. 20.	250	Envelopes, No. 6	250
Dec. 20.	250	Envelopes, No. 6½	250
Dec. 20.	350	Letterheads	350
Dec. 20.	300	Letterheads, half size	300
Dec. 28.	500	Envelopes, No. 6½	500
Total Impressions for Supreme Court			9,450

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
1909			
Superintendent of Public Instruction			
Jan. 5.	1,200	Certificates of appointment, 2 forms	2,400
Jan. 21.	250	Statements	250
Jan. 28.	600	Credit sheets	600
Feb. 11.	1,200	Certificates, Census Marshal, 2 forms	2,400
Feb. 11.	500	Notices	500
Feb. 13.	2,500	Letterheads	2,500
Feb. 16.	6,000	Census blanks, 2 forms	12,000
Mar. 9.	600	Applications to Orphans' Home	600
Mar. 18.	1,000	Envelopes, No. 10	1,000
Mar. 19.	500	Envelopes, No. 10	500
Mar. 19.	1,500	Letterheads	1,500
Apr. 1.	2,000	Envelopes, No. 64	2,000
Apr. 1.	500	Circulars	500
Apr. 16.	200	Warrant orders	200
May 22.	500	Teachers Certificates, numbered and bound in 10 books	500
May 22.	1,000	School Registers, 52pp., 43 forms, bound in books	43,000
May 24.	500	Diplomas	500
May 24.	1,500	Covers for Biennial Report	1,500
June 1.	2,000	Letterheads, half size	2,000
June 1.	1,000	Letterheads	1,000
June 1.	500	Letterheads	500
June 1.	1,000	Letterheads, half size	1,000
June 5.	26	Sets of questions, 200 each	5,200
July 15.	1,000	Circular letters	1,000
July 22.	200	Notices	200
July 24.	500	Notices	500
July 26.	3,500	Pamphlets, School Laws, 120pp., 15 forms	52,500
July 30.	750	Envelopes, clasp	750
Sept. 2.	100	Circular letters	100
Sept. 8.	1,000	Letterheads	1,000
Sept. 28.	1,000	Envelopes, No. 64	1,000
Sept. 28.	500	Envelopes, No. 10	500
Oct. 13.	1,500	Reports of schools of the second class, 2 forms	3,000
Oct. 19.	300	Educational directories	300
Oct. 20.	500	Letterheads	500
Oct. 20.	1,000	Letterheads, half size	1,000
Oct. 21.	250	Notices to teachers	250
Nov. 30.	500	Envelopes, clasp	500
Dec. 14.	26	Sets of questions, 150 each	3,900
Dec. 14.	100	Sets of questions in book form, 26 pages, 3 forms	300
Dec. 14.	250	Circulars	250
Dec. 23.	210	Pamphlets, 4 pages, 2 forms	500
1910			
Jan. 5.	500	Directories, 12 pages, 2 forms	1,000
Jan. 14.	750	Letterheads	750
Jan. 14.	1,500	Letterheads, half size	1,500
Jan. 17.	500	Envelopes, No. 64	500
Jan. 17.	500	Statements	500
Jan. 17.	500	Envelopes, No. 10	500
Feb. 7.	200	Teachers' temporary certificates, bound in 2 books, perforated and numbered in duplicate	200
Feb. 10.	100	Teachers' special certificates, bound in 1 book, perforated and numbered in duplicate	100
Feb. 26.	1,000	Circulars, Instructions to Census Marshals, 2 forms	1,000
Mar. 10.	3,500	Report of School Census Marshals, 2 forms	7,000
Mar. 12.	200	Circulars	200
Mar. 12.	1,000	Envelopes, No. 64	1,000
Mar. 19.	1,000	Notices, election of School Trustees	1,000
Mar. 24.	1,000	Letterheads, half size	1,000
Apr. 7.	500	Letterheads, ruled	500
Apr. 11.	400	Instructions to teachers	400
Apr. 11.	500	Pamphlets, 4 pages, 2 forms	1,000
June 4.	500	Instructions to Deputy Examiners, 4pp.	1,000
June 18.	26	Sets of questions, 150 each	2,400
June 18.	26	Sets of questions in pamphlet form	2,400
June 18.	250	Diplomas, 2 forms	500
June 18.	1,000	Envelopes, No. 64	1,000
July 18.	250	Envelopes, No. 10	250

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
July 18..	500	Letterheads	500
July 18..	1,000	Letterheads, half size	1,000
July 27..	700	Appointment blanks	700
July 27..	200	Appointment blanks	200
Aug. 3..	1,000	Reports of School Trustees, 2 forms	2,000
Aug. 22..	1,000	Letterheads, half size	1,000
Sept. 20..	500	Letter circulars	500
Sept. 26..	1,000	Courses of study, 50 pages, 6 forms	6,000
Sept. 26..	500	Certificates of appointment, 2 forms	1,000
Oct. 13..	1,000	Memorandum heads	1,000
Nov. 1..	250	Envelopes, clasp	250
Nov. 29..	500	Special rate requests	500
Nov. 30..	400	Memorandum heads	400
Nov. 30..	300	Typewriter letterheads	300
Dec. 10..	300	Instructions to examiners, 2 forms	600
Dec. 20..	2,000	Declaration sheets	2,000
Dec. 20..	26	Sets of examination questions, 250 each	5,200
Dec. 20..	26	Sets of examination questions, 150 each	4,400
Total Impressions Superintendent of Public Instruction			203,400
1909 Superintendent of State Printing			
Jan. 16..	500	Billheads, duplicate, 2 forms	1,000
Jan. 19..	500	Cards	500
Jan. 22..	100	Information cards, perforated	100
Jan. 28..	50	Time sheets	50
Feb. 2..	50	Salary sheets	50
Feb. 17..	500	Letterheads	500
Feb. 20..	1,500	Covers for Biennial Report	1,500
Mar. 15..	2,500	Envelopes, clasp	2,500
May 5..	250	Claim blanks, 2 forms, original	500
May 5..	250	Claim blanks, 2 forms, duplicate	500
1910			
Sept. 2..	500	Letterheads	500
Dec. 23..	600	Index cards, numbered	1,200
Total for Superintendent of State Printing			8,900
1909 Inspector of Mines			
Apr. 5..	500	Notices	500
Apr. 5..	500	Mine reports	500
Apr. 7..	1,000	Envelopes, No. 6½	1,000
Apr. 7..	500	Envelopes, No. 11	500
Apr. 7..	500	Notices	500
Apr. 8..	2,000	Letterheads	2,000
Apr. 17..	1,000	Code of Mine signals	1,000
Apr. 17..	1,000	Notices	1,000
Apr. 17..	500	Reports, Mine Examination	500
Apr. 24..	500	Report blanks	500
1910			
Mar. 12..	750	Circulars	750
Mar. 12..	1,000	Mine reports, 2 sides	2,000
Mar. 12..	1,500	Accident reports	1,500
Mar. 15..	750	Rules and Regulations, on sign cloth	750
Mar. 17..	1,000	Envelopes, No. 10	1,000
Mar. 17..	1,500	Envelopes, No. 6½	1,500
Mar. 17..	1,000	Blank reports, 16pp., 2 forms	2,000
Oct. 8..	500	Letterheads	500
Total Impressions, Inspector of Mines			18,000
1909 State Engineer			
Jan. 7..	1,000	Covers for Annual Report	1,000
Jan. 9..	1,200	Annual Report, 80pp., 10 forms	12,000
Feb. 24..	500	Letters, printed	500
Feb. 27..	1,000	Applications for Permits, 4pp., 4 forms	4,000
Feb. 27..	1,200	Applications, 4pp., 5 forms	6,000
Mar. 1..	1,000	Envelopes, No. 6½	1,000
Mar. 20..	3,500	Township plats, 2 forms, 2 colors	7,000
Mar. 22..	50	Blank sheets writing paper	

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Mar. 30.	1,000	Envelopes, No. 10	1,000
Apr. 26.	100	Applications, 3 forms	300
May 26.	300	Reproduction of blue print	800
May 27.	300	Plats	300
May 28.	2,000	Letterheads	2,000
June 3.	1,000	Plats, 2 forms	2,000
June 3.	500	Envelopes, clasp	500
June 11.	3,000	Envelopes, No. 64	3,000
June 22.	500	Statement of Claims, 20pp., 3 forms	1,500
Nov. 18.	2,000	Permit for Water, 4 pages, 2 forms	4,000
Nov. 19.	1,500	Letterheads	1,500
Nov. 19.	500	Envelopes, No. 10	500
Nov. 23.	1,500	Letterheads, half size	1,500
Dec. 4.	250	Envelopes, clasp	250
Dec. 6.	1,000	Envelopes, No. 64	1,000
1910			
Jan. 17.	250	Envelopes, clasp	250
Mar. 18.	750	Letterheads, 2 colors	1,500
Mar. 18.	500	Letterheads, half size, 2 colors	1,000
Mar. 22.	500	Application for water	500
Mar. 26.	500	Circulars	500
Mar. 26.	500	Circular letters	500
Apr. 1.	1,000	Envelopes, No. 64	1,000
Apr. 1.	500	Envelopes, No. 10	500
Apr. 6.	1,000	Proofs of beneficial use of water, 4pp., 2 forms	2,000
Apr. 16.	300	Letter circulars	300
Apr. 16.	2,500	Envelopes, manila, size 10x14	2,500
May 1.	1,500	Letterheads, 2 colors	3,000
May 6.	200	Circular letters	200
May 10.	3,000	Letterheads, 2 colors	6,000
May 11.	500	Postal cards	500
May 23.	500	Billheads, in duplicate	1,000
May 31.	200	Form 22a	200
June 2.	500	Billheads in triplicate, bound in 10 books, perforated and numbered in triplicate	3,000
June 29.	300	Notices, printed on sign cloth	300
July 2.	3,000	Envelopes	3,000
July 16.	1,200	Township cards, form 101a, 4 forms	4,800
July 18.	1,000	Envelopes, No. 10	1,000
July 18.	500	Letterheads, No. 25a	500
July 18.	500	Letterheads, No. 25a, in duplicate	500
July 19.	1,000	Index cards, form 106a	1,000
July 19.	1,000	Index cards, form 105a	1,000
July 19.	1,000	Index cards, form 104a	1,000
July 19.	1,000	Index cards, form 105a, 2 forms	2,000
July 19.	300	Index cards, form 102a, 2 forms	600
July 19.	1,000	Index cards, form 100a	1,000
July 22.	500	Letterheads, form 40a	500
July 22.	500	Letterheads, form 40a, duplicate	500
July 22.	500	Letterheads, form 30a	500
July 27.	1,800	Township cards, form 101a, 4 forms	7,200
Aug. 23.	250	Permits to appropriate water, 2 forms	500
Aug. 27.	1,500	Permits to appropriate water, 4 forms	6,000
Sept. 10.	1,000	Billheads, form 21b	1,000
Sept. 10.	1,000	Billheads, form 21b, duplicate	1,000
Sept. 12.	1,000	Affidavit, form 3b	1,000
Sept. 12.	1,000	Index cards, form 103a, 2 forms	2,000
Sept. 29.	500	Blanks, form b, 4 forms	2,000
Oct. 7.	500	Blanks, form 70a	500
Oct. 13.	500	Blanks, form 13b, perforated	500
Oct. 13.	500	Blanks, form 71a	500
Oct. 13.	500	Blanks, form 71a, duplicate	500
Oct. 15.	500	Township cards, form 101a, 5 forms	2,500
Nov. 12.	500	Notice to publishers	500
Nov. 17.	250	Notice of application to appropriate water	250
Nov. 17.	250	Notice of application to appropriate water, duplicate	250
Nov. 22.	250	Loose leafs, form 200a	2,500
Dec. 1.	300	Index cards, form 107a	300

Total Impressions, State Engineer

122,800

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
1909			
State Bank Examiner			
Jan. 25.	1,500	Tables for report	1,500
Jan. 26.	1,500	Covers for report	1,500
Jan. 26.	1,500	Reports, 12pp.	3,000
1910			
Feb. 18.	500	Covers for report	500
Feb. 18.	500	Reports, 44pp., 6 forms	3,000
Apr. 28.	1,000	Banking laws, 24pp.	1,000
Apr. 28.	1,000	Covers for report	1,000
Nov. 11.	1,000	Report of condition of Bank	1,000
Dec. 6.	1,000	Blanks for report	750
Total Impressions for State Bank Examiner			13,250
1909			
State Auditor			
Apr. 13.	500	Envelopes, No. 64	500
Apr. 13.	1,000	Letterheads	1,000
June 23.	1,000	Monthly statement, 2 forms	2,000
1910			
Mar. 19.	1,000	Letterheads	1,000
Dec. 2.	500	Envelopes, No. 64	500
Total for State Auditor			5,000
1909			
University of Nevada			
Mar. 18.	500	Covers for Report of Board of Visitors	500
June 14.	1,560	Covers for University Register	1,560
July 9.	750	Covers for University High School Register	750
Nov. 12.	2,000	Billheads, original, 2 forms	4,000
Nov. 12.	2,000	Billheads, duplicate, 2 forms	4,000
Nov. 12.	2,000	Billheads, triplicate, 2 forms	4,000
Nov. 22.	100	Pay-rolls, original, 3 forms	300
Nov. 22.	100	Pay-rolls, duplicate, 3 forms	300
Nov. 22.	100	Pay-rolls, triplicate, 3 forms	300
1910			
Mar. 22.	2,500	Covers for Register	2,500
Mar. 22.	10	Illustrations, 2,000 for report, 6 forms	12,000
July 27.	750	Covers for High School Register	750
Aug. 22.	3	Illustrations for Report, 1,400 each	4,200
Aug. 27.	500	Envelopes, No. 64, Department of Psychology	500
Aug. 27.	500	Envelopes, No. 64, Department of Sociology	500
Aug. 27.	500	Envelopes, No. 64, Department of Education	500
Aug. 31.	500	Second sheets, Department of Psychology	500
Aug. 31.	500	Letterheads, Department of Psychology	500
Aug. 31.	1,000	Letterheads, Department of Biology	1,000
Aug. 31.	1,000	Second sheets, Department of Biology	1,000
Aug. 31.	750	Letterheads, Department of Education	750
Aug. 31.	750	Second sheets, Department of Education	750
Aug. 31.	500	Letterheads, Department of Sociology	500
Aug. 31.	1,000	Letterheads	1,000
Sept. 2.	500	Envelopes, No. 64, School of Mechanical Engineering	500
Sept. 8.	1,000	Envelopes, No. 64, the President	1,000
Sept. 8.	1,000	Envelopes, No. 64, Registrar's office	1,000
Sept. 8.	1,000	Envelopes, No. 64, Department of History	1,000
Sept. 8.	1,000	Letterheads, Registrar's Office	1,000
Sept. 8.	1,000	Letterheads, Department of History	1,000
Sept. 29.	1,000	Letterheads, Department of Veterinary Science	1,000
Sept. 30.	1,000	Letterheads, Department of Geology and Mineralogy	1,000
Sept. 30.	500	Letterheads, one-half size, Department of Geology and Mineralogy	500
Sept. 30.	1,000	Letterheads, Department of Laboratory	1,000
Sept. 30.	250	Letterheads, Department of Mathematics and Mechanics	250
Sept. 30.	500	Letterheads, Department of Greek	500
Sept. 30.	500	Letterheads, Department of Agricultural Experiment Station	500
Oct. 4.	250	Envelopes, No. 64, Department of Modern Language	250
Oct. 4.	250	Envelopes, No. 64, Department of Household Economics	250
Oct. 4.	500	Envelopes, No. 64, Department of Mathematics and Mechanics	500
Oct. 4.	500	Envelopes, Department of Chemistry	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Oct. 4..	500	Envelopes, Department of Veterinary Science	500
Oct. 4..	1,000	Envelopes, No. 6½, Department of Hygienic Laboratory	1,000
Oct. 4..	500	Envelopes, No. 6½, Department of W. S. F. Smith	500
Oct. 4..	500	Envelopes, No. 6½, Department of Agriculture	500
Oct. 4..	250	Envelopes, No. 6½, Agricultural Experiment Station	250
Oct. 4..	250	Letterheads, Department of Modern Language	250
Oct. 10..	1,000	Letterheads, Department of Household Economics	1,000
Oct. 10..	250	Letterheads, Department of Civil Engineering	250
Oct. 10..	250	Letterheads, one-half size, Department of Civil Engineering	250
Total for University of Nevada			96,910
1909 Nevada State Prison			
Feb. 8..	800	Covers for Biennial Report	800
Sept. 22..	750	Letterheads, one-half size	750
Sept. 22..	750	Letterheads	750
Sept. 22..	500	Envelopes, No. 6½, stamped	500
Oct. 4..	300	Proposals for supplies, 4 forms	1,200
Nov. 19..	150	Cards of admittance	150
Dec. 1..	850	Cards of admittance	850
1910			
Jan. 13..	6,000	Orders, Buy and Pay, 2 forms	12,000
Jan. 14..	2,000	Statements	2,000
April 1..	250	Envelopes	250
May 17..	500	Order blanks	500
May 17..	500	Order blanks, in duplicate, numbered	1,000
May 17..	500	Order blanks, in duplicate, numbered	1,000
June 20..	10,000	Order blanks, printed 2 sides	20,000
June 21..	2,000	Deposit slips	2,000
July 21..	500	Letterheads	500
July 21..	500	Letterheads, one-half size	500
Oct. 17..	1,500	Letterheads, ruled	1,500
Nov. 30..	500	Notice to correspondents	500
Dec. 7..	500	Envelopes, No. 6½	500
Total impressions, Nevada State Prison			47,250
Nevada Hospital for Mental Diseases			
Feb. 27..	1,000	Covers for report	1,000
Feb. 27..	1,000	Reports for 1907 and 1908, 60pp., 8 forms	8,000
Apr. 2..	3,000	Envelopes, No. 6½	3,000
Apr. 2..	500	Envelopes, No. 10	500
Apr. 27..	4,000	Day reports	4,000
Dec. 20..	3,000	Envelopes, No. 6½	3,000
Dec. 20..	3,000	Letterheads	3,000
Dec. 21..	2,000	Letterheads, half sheet	2,000
1910			
Apr. 7..	5,000	Report sheets	5,000
Total impressions, Nevada Hospital for Mental Diseases			29,500
1909 Orphans' Home			
Feb. 22..	800	Covers for Biennial Report	800
Feb. 22..	8	Illustrations for Report, 2 forms	1,600
June 5..	3,000	Noteheads	3,000
June 5..	3,000	Letterheads	3,000
June 7..	3,000	Envelopes, No. 6½	3,000
Oct. 12..	2,000	Report cards, lower grades	2,000
Oct. 12..	2,000	Report cards, upper grades	2,000
1910			
July 30..	1,000	Letterheads, ruled	1,000
July 30..	1,000	Noteheads, ruled	1,000
Total impressions, Orphans' Home			17,400
1909 Nevada State Police			
Feb. 3..	1,500	Covers for Initial Report	1,500
Apr. 5..	250	Index cards	250
Apr. 5..	500	Index cards	500
Apr. 5..	500	Index cards	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Apr. 5.	500	Index cards	500
Apr. 5.	250	Index cards	250
Apr. 5.	1,000	Index cards	1,000
Apr. 6.	1,500	Index cards	1,500
Apr. 6.	1,000	Index cards	1,000
Apr. 6.	600	Index cards	600
Apr. 6.	500	Index cards	500
Apr. 12.	200	Index cards	200
Apr. 13.	250	Index cards	250
Apr. 13.	500	Index cards	500
Apr. 13.	2,000	Index cards	2,000
Apr. 22.	3,000	Index cards	3,000
Apr. 23.	3,000	Index cards	3,000
Apr. 24.	3,000	Index cards	3,000
Apr. 30.	500	Requisitions, original	500
Apr. 30.	500	Requisitions, duplicate	500
Apr. 30.	250	Blank sheets writing paper, 8½x14	250
May 21.	3,000	Index cards, 2 forms	6,000
May 25.	2,000	Index cards	2,000
May 25.	300	Index cards	300
May 25.	500	Index cards, 2 forms	1,000
May 27.	500	Index cards, 2 forms	1,000
May 29.	500	Index cards	500
May 29.	500	Index cards	500
May 29.	500	Index cards	500
June 11.	10,000	Envelopes, No. 6½	10,000
June 15.	500	Envelopes, size 6x9, manila	500
June 15.	500	Envelopes, size 7x7, manila	500
June 21.	1,000	Notices	1,000
July 13.	2,500	Index cards	2,500
July 13.	2,500	Index cards	2,500
Aug. 23.	2,000	Index cards	2,000
Aug. 24.	2,000	Index cards	2,000
Aug. 27.	2,000	Index blanks, round corners	2,000
Aug. 27.	2,500	Index cards	2,500
Oct. 12.	500	Index cards	500
Oct. 12.	1,000	Index cards	1,000
Oct. 12.	500	Index cards	500
Oct. 12.	500	Index cards	500
Nov. 2.	3,000	Identification blanks	3,000
Dec. 14.	2,000	Index cards	2,000
Dec. 14.	1,000	Index cards	1,000
Dec. 14.	2,000	Index cards	2,000
Dec. 15.	1,000	Index cards	1,000
Dec. 15.	500	Index cards	500
Dec. 15.	1,000	Index cards	1,000
Dec. 15.	1,000	Index cards	1,000
Dec. 29.	2,500	Index cards, printed on photo mounts	2,500
1910			
Jan. 3.	1,000	Loose-leaf blanks, Prisoners received at San Quentin, printed 2 sides	2,000
Jan. 3.	500	Loose-leaf blanks, Prisoners received at Folsom, printed 2 sides	1,000
Jan. 3.	1,000	Loose-leaf blanks, Prisoners received at, printed 2 sides	2,000
Jan. 3.	300	Loose-leaf blanks, Prisoners received at Rawlins, printed 2 sides	600
Jan. 3.	1,000	Loose-leaf blanks, Prisoners wanted by departments	2,000
Jan. 21.	25	Cards for photo system	25
Jan. 21.	25	Cards for photo system	25
Jan. 21.	25	Cards for photo system	25
Jan. 21.	25	Cards for photo system	25
Feb. 21.	2,500	Index cards	2,500
Feb. 21.	500	Index cards	500
Feb. 25.	3,000	Letterheads	3,000
Mar. 17.	500	Index cards	500
Mar. 17.	1,000	Index cards	1,000
Mar. 17.	1,000	Index cards	1,000
Mar. 17.	1,000	Index cards	1,000
Mar. 22.	5,000	Letterheads	5,000

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Mar. 28.	3,000	Classification blanks, 2 forms	6,000
Apr. 1.	3,000	Index cards, 2 sides	6,000
Apr. 13.	850	Index cards	850
Apr. 13.	850	Index cards	850
Apr. 13.	2,000	Index cards, 2 forms	4,000
Apr. 13.	500	Index cards, 2 forms	1,000
Apr. 13.	1,000	Index cards, 2 forms	2,000
Apr. 18.	1,200	Circulars, Reward for Arrest	1,200
Apr. 19.	500	Billheads, half sheet, original, 2 forms	1,000
Apr. 19.	500	Billheads, half sheet, duplicate, 2 forms	1,000
Apr. 19.	500	Billheads, half sheet, quadruplicate, 2 forms	1,000
Apr. 21.	1,500	Index cards, 2 forms	3,000
May 16.	1,500	Index cards	1,500
May 16.	250	Postal cards	250
May 17.	2,000	Index cards, form No. 60	2,000
May 17.	3,000	Index cards, form No. 60	3,000
May 17.	1,000	Index cards, form No. 8	1,000
May 25.	2,000	Index cards, form No. 5	2,000
May 25.	500	Index cards, form No. 36	500
May 25.	2,500	Index cards, form No. 33	2,500
May 25.	2,500	Index cards, form No. 34	2,500
May 25.	1,500	Index cards, form No. 35	1,500
May 26.	500	Index cards, form No. 9	500
May 26.	500	Index cards, form No. 10	500
June 11.	1,250	Index cards, form No. 32	1,250
June 11.	500	Index cards, form No. 11	500
June 15.	2,000	Index cards, form No. 37	2,000
June 25.	250	Bulletin No. 1	250
July 1.	250	Bulletin No. 2	250
July 11.	250	Bulletin No. 3	250
July 17.	250	Bulletin No. 4	250
July 18.	700	Circulars, form S2621	700
July 23.	250	Bulletin No. 5	250
July 30.	250	Bulletin No. 6	250
Aug. 8.	250	Bulletin No. 7	250
Aug. 13.	250	Bulletin No. 8	250
Aug. 27.	50	Cards, identification code	50
Aug. 27.	200	Blanks for identification code	200
Aug. 27.	250	Bulletin No. 9	250
Aug. 27.	250	Bulletin No. 10	250
Sept. 3.	250	Bulletin No. 11	250
Sept. 10.	250	Bulletin No. 12	250
Sept. 13.	1,000	Index cards, form No. 7	1,000
Sept. 17.	250	Bulletin No. 13	250
Sept. 21.	2,500	Index cards, form No. 37	2,500
Sept. 22.	5,000	Letterheads	5,000
Sept. 22.	2,000	Letterheads	2,000
Sept. 23.	1,000	Index cards, form No. 51, 2 forms	2,000
Sept. 24.	250	Bulletin No. 14	250
Sept. 26.	1,500	Index cards, form No. 35, 2 forms	3,000
Sept. 30.	3,000	Index cards, form No. 32	3,000
Oct. 4.	1,000	Index cards, form No. 46	1,000
Oct. 4.	1,000	Index cards, form No. 17	1,000
Oct. 4.	250	Bulletin No. 15	250
Oct. 8.	250	Bulletin No. 16	250
Oct. 10.	1,500	Index cards, form No. 20	1,500
Oct. 11.	1,500	Index cards, form No. 24	1,500
Oct. 11.	50	Bertillon, Convict No. 1354	100
Oct. 11.	50	Bertillon, Convict No. 1355	100
Oct. 12.	100	Index cards, size 6x15, 4 forms	400
Oct. 12.	800	Circulars, form No. S2904	800
Oct. 12.	50	Bertillon, Convict No. 1355	100
Oct. 15.	250	Bulletin No. 17	250
Oct. 22.	7,500	Envelopes, No. 64	7,500
Oct. 22.	250	Bulletin No. 18	250
Oct. 24.	7,500	Envelopes, No. 10	7,500
Oct. 29.	250	Bulletin No. 19	250
Nov. 3.	50	Bertillon, Convict No. 1357	100
Nov. 3.	50	Bertillon, Convict No. 1358	100
Nov. 3.	50	Bertillon, Convict No. 1359	100

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Nov. 3.	50	Bertillon, Convict No. 1360	100
Nov. 3.	50	Bertillon, Convict No. 1361	100
Nov. 3.	50	Bertillon, Convict No. 1362	100
Nov. 5.	10	Labels, Reno	10
Nov. 5.	250	Bulletin No. 20	250
Nov. 12.	250	Bulletin No. 21	250
Nov. 19.	2,000	Cards, form No. 51	2,000
Nov. 19.	250	Bulletin No. 22	250
Nov. 20.	500	Blanks, manila	500
Nov. 26.	250	Bulletin No. 23	250
Nov. 29.	2,000	Cards, form No. 6	2,000
Dec. 3.	250	Bulletin No. 24	250
Dec. 8.	50	Bertillon, Convict No. 1363	100
Dec. 9.	50	Bertillon, Convict No. 1364	100
Dec. 9.	50	Bertillon, Convict No. 1365	100
Dec. 9.	50	Bertillon, Convict No. 1366	100
Dec. 10.	250	Bulletin No. 25	250
Dec. 12.	50	Bertillon, Convict No. 1366	100
Dec. 14.	50	Bertillon, Convict No. 1376	100
Dec. 14.	50	Bertillon, Convict No. 1375	100
Dec. 14.	50	Bertillon, Convict No. 1374	100
Dec. 15.	50	Bertillon, Convict No. 1373	100
Dec. 15.	50	Bertillon, Convict No. 1368	100
Dec. 15.	50	Bertillon, Convict No. 1369	100
Dec. 15.	50	Bertillon, Convict No. 1370	100
Dec. 16.	50	Bertillon, Convict No. 1371	100
Dec. 16.	50	Bertillon, Convict No. 1372	100
Dec. 16.	50	Bertillon, Convict No. 1377	100
Dec. 17.	50	Bertillon, Convict No. 1378	100
Dec. 17.	250	Bulletin No. 26	250
Dec. 17.	50	Bertillon, Convict No. 1379	100
Dec. 17.	50	Bertillon, Convict No. 1380	100
Dec. 21.	50	Bertillon, Convict No. 1381	100
Dec. 21.	50	Bertillon, Convict No. 1382	100
Dec. 21.	50	Bertillon, Convict No. 1383	100
Dec. 22.	50	Bertillon, Convict No. 1384	100
Dec. 22.	50	Bertillon, Convict No. 1367	100
Dec. 24.	250	Bulletin No. 27	250
Dec. 31.	250	Bulletin No. 28	250
Total Impressions, Nevada State Police			201,070
1909 Nevada Historical Society			
Feb. 25.	1,500	Covers for report	1,500
Feb. 26.	1,500	Biennial Report, 164pp, 21 forms	31,500
Feb. 26.	15	Illustrations, 1,500 each	7,500
July 24.	500	Letterheads	500
Oct. 6.	1,400	Index cards, 4 sets, 8 forms	2,800
Oct. 8.	2,000	Cards, postal size	2,000
Sept. 27.	2,000	Index blanks, 2 sets, 4 forms	4,000
1910			
April 27.	500	Envelopes, No. 6½	500
April 27.	500	Envelopes, No. 6	500
April 27.	250	Letterheads	250
May 20.	400	Circular letters	400
Total Impressions, Historical Society			51,450
1909 State Publicity Commission			
Jan. 13.	250	Letterheads	250
Feb. 8.	1,500	Covers for Initial Report	1,500
Feb. 8.	1,500	Initial Report, 12pp.	3,000
Mar. 5.	75	Letterheads	75
Mar. 29.	1,000	Letterheads	1,000
Apr. 23.	50	Circular letters, 2 forms, 2 colors	100
Aug. 26.	250	Envelopes, No. 6½	250
Oct. 5.	1,000	Letterheads	1,000
1910			
Jan. 26.	100	Envelopes, clasp	100
Apr. 27.	500	Envelopes, No. 6	500

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
Aug. 19.	250	Letterheads	250
Aug. 24.	500	Letterheads	500
Sept. 9.	1,000	Envelopes, No. 10	1,000
Sept. 9.	500	Envelopes, No. 6½	500
Nov. 23.	250	Envelopes, No. 10	250
Dec. 13.	1,500	Covers for Biennial Report	1,500
Dec. 28.	1,500	Half-tones for Biennial Report	1,500
Total Impressions for Publicity Commission			13,275
1909			
Board of Medical Examiners			
Apr. 30.	200	Questions, 4 sets	800
Aug. 28.	200	Questions, 2 sets	400
Oct. 20.	200	Questions, 2 sets	400
1910			
Feb. 22.	300	Application blanks, 4pp.	300
Apr. 23.	200	Examination questions, 6 sets	1,200
Nov. 4.	200	Examination questions, 6 sets	1,200
Total Impressions for Medical Examiners			4,300
1909			
State Fish Commission			
Feb. 1.	1,500	Covers for Biennial Report	1,500
June 15.	1,000	Letterheads	1,000
June 16.	500	Envelopes, No. 6½	500
June 16.	250	Envelopes, No. 10	250
Sept. 28.	300	Record of Spawn	300
Total for Fish Commission			3,550
1909			
Railroad Commission			
Apr. 29.	30	Covers for brief	30
Apr. 29.	30	Brief, 3 forms, 8pp.	200
July 23.	100	Brief, 3 forms, 32pp.	300
July 23.	100	Covers for brief	100
July 28.	500	Covers for Railroad Commission Laws	500
July 28.	500	Railroad Commission Laws, 24pp., 3 forms	1,500
Aug. 11.	300	Circular letters	300
Oct. 4.	2,000	Receipts	2,000
Nov. 29.	225	Covers for brief	225
1910			
Feb. 2.	200	Covers for brief	200
Mar. 20.	1,500	Covers for report	1,500
Mar. 24.	200	Covers for rules of practice	200
Mar. 25.	1,000	Envelopes, clasp	1,000
Apr. 6.	250	Circulars	250
Oct. 5.	1,000	Letterheads	1,000
Oct. 10.	350	Covers for statement of brief	350
Dec. 3.	2,000	Accident reports	2,000
Dec. 21.	300	Covers for petition to Interstate Commerce Commission	300
Dec. 21.	200	Petition to Interstate Commerce Commission, 3 forms	600
Total for Railroad Commission			12,565
1909			
State Board of Embalmers			
July 14.	50	License blanks	50
July 14.	50	Certificates	50
Aug. 10.	150	Booklets, 12pp., 2 forms	300
Total for State Board of Embalmers			400
1909			
State Board of Pharmacy			
Dec. 18.	1,000	Letterheads	1,000
Dec. 20.	250	Letterheads	250
Dec. 20.	1,250	Letterheads, half size	1,250
Dec. 20.	250	Letterheads, half size	250
Dec. 20.	800	Envelopes, No. 6½	800
Dec. 20.	200	Envelopes, No. 6½	200
Total for State Board of Pharmacy			3,750

GENERAL WORK—Continued

Date	No.	Department, and description of work	Impressions
1909			
Miscellaneous			
Feb. 8.	1,500	Slips, addition to Board of Assessors' minutes	1,500
Feb. 9.	500	Clasp envelopes, State License and Bullion Tax Agent.	500
1910			
Mar. 11.	1,000	Clasp envelopes, State License and Bullion Tax Agent.	1,000
Feb. 15.	1,500	Half-tones for Lincoln County Farm, 1908	3,000
Dec. 6.	1,000	Half-tones for Lincoln County Farm, 1909 and 1910	2,000
Dec. 23.	2,000	Statement of convict regarding attorney fees, 2 forms	4,000
Total miscellaneous impressions			12,000

PAMPHLETS

Date	No.	Department, and description of work	Impressions
1909			
Jan. 7.	1,500	Biennial Report of State Engineer, 80pp.	12,000
Jan. 13.	1,500	Biennial Report of Attorney-General, 136pp.	25,000
Jan. 19.	1,500	Governor's Message to Legislature of 1908, 48pp.	9,000
Jan. 22.	1,200	Annual Report of State Controller for 1908, 64pp.	9,600
Jan. 27.	500	Annual Report of State Treasurer for 1908, 32pp.	2,000
Jan. 30.	1,500	Biennial Report of Surveyor-General, 52pp.	12,000
Feb. 1.	1,500	Biennial Report of Fish Commission, 20pp.	4,500
Feb. 3.	500	Report of Sheep Commission, 12pp.	1,000
Feb. 3.	1,500	Initial Report of Nevada State Police, 12pp.	3,000
Feb. 8.	1,500	Minutes of Meeting, State Board of Assessors, 1908, 40pp.	9,000
Feb. 8.	1,500	Initial Report of State Publicity Commission, 12pp.	3,000
Feb. 9.	1,500	Report of State License and Bullion Tax Agent, 80pp.	15,000
Feb. 12.	800	Biennial Report of Nevada State Prison, 64pp.	6,400
Feb. 18.	500	Governor's Special Message to Legislature, 8pp.	500
Feb. 27.	1,000	Report of Nevada Hospital for Mental Diseases, 60pp.	8,000
Feb. 28.	1,500	Report of Lincoln County Experiment Farm, 16pp.	3,000
Feb. 28.	1,000	Report of State Board of Agriculture, 32pp.	4,000
Feb. 28.	1,500	Biennial Report of Superintendent of State Printing, 32pp.	6,000
Feb. 28.	800	Biennial Report of State Orphans' Home, 32pp.	3,200
Feb. 28.	100	Statement of Claims to Water, 12pp.	200
Feb. 28.	1,500	First Biennial Report of Nevada Historical Society, 164pp.	31,500
Mar. 18.	500	Biennial Report of State Board of Health, 12pp.	1,000
Mar. 18.	500	Report of Honorary Board of Visitors, 16pp.	1,000
April 20.	1,000	Laws relating to State Engineer, 8pp.	1,000
April 22.	1,000	Election Returns for 1908, 24pp.	3,000
April 28.	1,000	Banking Laws of Nevada, 24pp.	3,000
April 30.	1,500	General Insurance Laws, 28pp.	6,000
April 30.	1,500	Supplement to General Insurance Laws, 4pp.	3,000
May 6.	2,500	Mining Laws, 76pp.	10,000
May 8.	150	Statement of Claims to Water, 16pp.	300
May 15.	3,000	Biennial Report of Secretary of State, 280pp.	105,000
May 15.	1,000	Fish and Game Laws, 16pp.	2,000
May 20.	1,600	Advance Sheets of Statutes of 1909, 488pp.	97,600
May 20.	1,000	Corporation Laws, 50pp.	7,000
May 20.	500	Annual Report of Insurance Commission, for 1908, 44pp.	3,000
May 24.	1,500	Biennial Report, Superintendent Public Instruction, 96pp.	18,000
June 4.	400	Instructions to Deputy Examiners, 8pp.	800
June 14.	1,560	Twenty-first Annual Register, University of Nevada, 160pp.	31,200
June 55.	1,500	Initial Report of State Bank Examiner, 16pp.	3,000
June 25.	500	Statement of Claims to Water of Humboldt River, 20pp.	1,500
July 2.	500	Roster of Registered Physicians, 16pp.	1,000
July 9.	750	University High School Register, 24pp.	2,250
July 26.	3,500	School Laws, 120pp.	52,500
Aug. 10.	250	Embalming Laws, 12pp.	500
Aug. 17.	500	The Carey Act, 20pp.	1,500
Aug. 30.	2,000	Land Laws, 64pp.	16,000
Sept. 8.	3,000	Election Laws, 96pp.	36,000
Sept. 22.	3,000	Nevada Mineral Resources, 160pp.	60,000
Oct. 19.	400	School of Cavalryman, 16pp.	800

PAMPHLETS—Continued

Date	No.	Department, and description of work	Impressions
1910			
Jan. 5.	500	Information Circulars, Library, 4pp.	500
Jan. 8.	325	Monthly Report of Weather Service, November, 1909, 6 forms	1,950
Jan. 27.	1,200	State Controller's Report for 1909, 72pp.	10,800
Feb. 2.	200	Briefs for Railroad Commission, 44pp.	1,000
Feb. 10.	325	Monthly report of Weather Service for December, 1909, 6 forms	1,950
Feb. 18.	500	Bank Examiner's Report for 1909, 48pp.	3,000
Feb. 22.	1,500	State Treasurer's Report for 1909, 24pp.	4,500
Mar. 9.	325	Monthly Report of Weather Service for January, 1909, 6 forms	1,950
Mar. 14.	1,000	Blank Report, Inspector of Mines, 16pp.	2,000
Mar. 15.	75	Supplemental Petition, Railroad Commission, 4pp.	150
Mar. 16.	5,000	Minutes of Board of Assessors, 1910, 132 pp.	80,000
Mar. 18.	1,500	Report of State License and Bullion Tax Agent for 1909, 68pp.	12,000
Mar. 20.	1,500	Report of Railroad Commission for 1909, 204pp.	22,500
Mar. 21.	500	Roster of Governor's Staff, 4pp.	1,000
Mar. 22.	2,500	Twenty-second Annual Register, University of Nevada, 164pp.	50,000
Mar. 24.	200	Rules of Practice, Railroad Commission, 36pp.	800
Mar. 27.	1,500	Report of Experiment Station for 1909, 72pp.	18,000
Apr. 1.	325	Monthly Report of Weather Service, February, 6 forms	1,950
Apr. 6.	1,000	Proof of Beneficial Use of Water, 4pp.	2,000
Apr. 11.	500	Instructions to Teachers, 4pp.	1,000
Apr. 25.	500	Rules of Board of Pardons, 4pp.	1,000
Apr. 25.	1,500	Fish and Game Laws, 20pp.	3,000
Apr. 29.	325	Monthly Report of Weather Service, March, 6 forms	1,950
May 1.	50	Brief for Railroad Commission, 8pp.	200
May 2.	500	Insurance Commissioner's Report for 1909, 48pp.	1,500
May 5.	3,000	Mining Company Reports, Attorney-General, 4pp.	6,000
May 6.	3,000	Wildcat Mining Law, 4pp.	3,000
May 25.	1,000	The Carey Law, 4pp.	2,000
June 1.	325	Monthly Report of Weather Service, April, 6 forms	1,950
July 2.	325	Monthly Report of Weather Service, May, 6 forms	1,950
July 23.	100	Brief, Railroad Commission, 32pp.	400
July 25.	750	Third Annual Register, University High School, 36pp.	2,250
July 28.	500	Railroad Commission Law, 24pp.	1,500
Aug. 1.	425	Monthly Report of Weather Service, June, 6 forms	2,550
Aug. 10.	2,000	Exhibit of forms for Direct Primary Law, 16pp.	2,000
Aug. 15.	250	Certificate of Primary Nominations, 4pp.	500
Aug. 20.	1,500	Report of Experiment Station for 1909, 60pp.	5,000
Sept. 30.	500	Official Returns of Primary Election, 1910, 16pp.	500
Oct. 2.	300	Statement and Request for Lower Rates, 52pp.	1,200
Nov. 24.	500	Roster of Governor's Staff, 4pp.	1,000
Dec. 23.	900	Report of Lincoln County Experiment Farm, 8 forms	7,200
Dec. 29.	1,500	Biennial Report of State Publicity Commission 1909-10	9,000
Total impressions on pamphlets			908,450

APPENDIX OF 1909

No. copies	Description of work	Impressions
100	Annual Report of State Treasurer, 4 forms	400
100	Annual Report of State Controller, 8 forms	800
100	Biennial Report of Attorney-General, 17 forms	1,700
100	Governor's Message, 44pp., 6 forms	600
100	Biennial Report of State Engineer, 10 forms	1,000
100	Report of State Bank Examiner, 3 forms	300
100	Biennial Report of Surveyor-General, 52pp., 8 forms	800
100	Biennial Report of Fish Commission, 4 forms	400
100	Initial Report of State License and Bullion Tax Agent, 8 forms	800
100	Report of Sheep Commission, 8 forms	800
100	Report of Publicity Commission, 12pp., 2 forms	200

REPORT OF SUPERINTENDENT OF STATE PRINTING

APPENDIX OF 1909—Continued

No. copies	Description of work	Impressions
100	Biennial Report of Nevada State Prison, 64pp., 8 forms	800
100	Report of Lincoln County Experimental Farm for 1907 and 1908, 16pp., 2 forms	200
100	Biennial Report of Superintendent of State Printing, 4 forms	400
100	Report of Nevada Hospital for Mental Diseases for 1907 and 1908, 60pp., 8 forms	800
100	Report of State Board of Agriculture for 1907 and 1908, 32pp., 4 forms	400
100	Report of Nevada Historical Society, 189pp., 23 forms	2,300
100	Report of Superintendent of Public Instruction, 96pp., 12 forms	1,200
100	Annual Report of Insurance Commission, 44pp., 6 forms	600
100	List of Registered Physicians, 16pp., 2 forms	200
100	Report of Committee on State Institutions, 8pp.	100
100	State Engineer, Statement of Claims to Water, 20pp., 3 forms	300
100	Brief, Railroad Commission, 32pp., 3 forms	300
100	Biennial Report of Secretary of State for 1907 and 1908, 280pp.	3,500
100	Minutes of meeting of State Board of Assessors for 1909, 32pp.	400
100	Report of State Bank Examiner to December 31, 1909, 16pp.	200
100	Initial Report of State Publicity Commission, to December 31, 1908, 16pp.	200
100	Biennial Report of State Board of Health for 1907 and 1908, 16pp.	200
100	Report of Legislative Committee on Bank Investigation, 16pp.	200
100	Report of Legislative Committee on Investigation of State University, 16pp.	200
100	Annual Report of Honorary Board of Visitors of State University for 1907 and 1908, 16pp.	200
100	Special Message to the Legislature, March 17, 1909, 8pp.	100
100	Initial Report of Nevada State Police to December 31, 1908, 16pp.	200
	Total for Appendix of 1909	20,800

APPENDIX OF 1911

No. copies	Description of work	Impressions
100	Report of State Bank Examiner, 44pp., 5 forms	500
100	Brief, Railroad Commission, 40pp., 5 forms	500
100	Brief, Railroad Commission, 40pp., 5 forms	500
100	Report of State Treasurer, 20pp., 3 forms	300
100	Report of State License and Bullion Tax Agent, 64pp., 8 forms	800
100	Report of Insurance Commission, 44pp., 6 forms	600
100	Annual Report of State Controller, 68pp., 9 forms	900
100	Annual Report of Experiment Station, University of Nevada for 1908, 12pp., 9 forms	900
100	Minutes of Board of Assessors for 1910, 128pp.	1,600
100	Report of Railroad Commission for 1909, 206pp.	2,500
100	Educational Directory for 1910, 16pp.	200
100	Exhibit of Forms for Direct Primary Law, 16pp.	200
100	Annual Report of Nevada University Experiment Station for 1909, 60pp., 8 forms	800
100	Statement and Brief, Railroad Commission, 48pp.	600
100	Courses of Study, Board of Education, 50pp., 6 forms	600
100	Primary Election Returns, Secretary of State, 16pp., 2 forms	200
100	Report of Lincoln County Experimental Farm	200
100	Biennial Report of State Publicity Commission, 1909-10	400
100	Veto and Special Messages, Governor	200
	Total for Appendix of 1911	12,500

STATUTES, SENATE AND ASSEMBLY JOURNALS OF 1909, AND NEVADA
SUPREME COURT REPORTS, VOLS. 30 AND 31

No.	Department, and description of work	Impressions
1,600	Statutes of 1909, 568pp.	113,600
225	Journal of the Senate, 1909, 360pp.	10,125
225	Journal of the Assembly, 1909, 324pp.	9,225
900	Supreme Court Report, Vol. 30, 572pp.	64,800
900	Supreme Court Report, Vol. 31, 616pp.	69,300
	Total impressions	267,050

BINDERY OUTPUT

No. of pages	Description of work	No. copies
6	Assembly Bill No. 50 of Twenty-third session	550
6	Assembly Bill No. 52 of Twenty-third session	550
56	Report of Surveyor-General	1,510
24	Report of Fish Commission	1,525
8	Senate Bill No. 18	550
20	Assembly Bill No. 15 as amended	550
6	Assembly Bill No. 22, reprint	550
12	Report of State Sheep Commission	520
4	Assembly Bill No. 39, amended	550
14	Report of Nevada State Police	1,520
16	Initial Report of Industrial and Publicity Commission	1,500
4	Substitute for Assembly Bill No. 6	550
4	Assembly Bill No. 74	550
4	Substitute for Assembly Bill No. 22	550
12	Assembly Bill, No. 77	550
6	Senate Bill No. 33	550
4	Senate Bill No. 32	550
4	Assembly Bill No. 83	550
8	Senate Bill No. 30	550
3	Senate Bill No. 29	550
8	Climatological Report for December, 1908	300
72	Initial Report of State License and Bullion Tax Agent	1,500
4	Senate Bill No. 38	550
35	Minutes of Meeting of Board of Assessors	1,525
68	Report of State Prison	810
4	Assembly Bill No. 102	550
4	Assembly Bill No. 95	550
20	Assembly Bill No. 103	600
4	Assembly Bill No. 105	550
4	Assembly Bill No. 106	550
4	Assembly Bill No. 110	550
4	Assembly Joint and Concurrent Resolution	550
4	Assembly Bill No. 111	550
6	Senate Bill No. 98	550
8	Senate Bill No. 104	550
8	Assembly Bill No. 219	550
4	Assembly Bill No. 215	550
20	Assembly Bill No. 230	550
4	Assembly Bill No. 222	550
4	Senate Bill No. 108	550
4	Senate Bill No. 107	550
6	Assembly Substitute for Senate Bill No. 32	550
8	Senate Bill No. 112	550
6	Assembly Bill No. 229	550
8	Climatological Report for January, 1909	330
4	Senate Bill No. 127	550

BINDERY OUTPUT—Continued

No. copies	Description of work	Impressions
6	Senate Bill No. 128	550
4	Senate Substitute for Assembly Bill No. 61	550
8	Senate Bill No. 126	550
28	Senate Bill No. 125	550
4	Assembly Bill No. 133	550
4	Assembly Substitute for Senate Bill No. 21	550
4	Senate Substitute for Assembly Bill No. 21	550
12	Senate Substitute for Assembly Bill No. 77	550
4	Assembly Substitute for Senate Bill No. 111	550
4	Senate Substitute for Assembly Joint and Concurrent Resolution No. 7	550
8	Senate Bill No. 139	550
4	Senate Bill No. 138	550
16	Report of University Investigation	1,000
4	Senate Bill No. 137	550
4	Report of Committee appointed by authority of Assembly Reso- lution No. 14	1,000
12	Honorary Board of Visitors, State University	550
12	Report of State Board of Health	550
8	Message from Governor to Senate and Assembly	550
25	Personal property tax receipts	5,000
6	Plats for State Engineer, 65 books	100
12	Statement of Claims to Waters of Humboldt River	105
6	Substitute for Senate Bill No. 32	550
6	Assembly Bill No. 163	550
6	Assembly Bill No. 170	550
4	Assembly Bill No. 169	550
4	Assembly Joint and Concurrent Resolution No. 12	550
12	Senate Substitute for Assembly Bill No. 48	550
4	Senate Bill No. 7	550
64	Report for Nevada Hospital for Mental Diseases	1,005
8	Senate Bill No. 80	550
6	Assembly Bill No. 177	550
12	Assembly Bill No. 174	550
4	Substitute for Senate Bill No. 40	550
168	First Report of Nevada Historical Society, 16 engravings	1,735
4	Senate Bill No. 83	550
6	Assembly Bill No. 181	550
16	Assembly Bill No. 182	550
4	Substitute for Assembly Bill No. 95	550
20	Report of Lincoln County Experimental Farm	1,500
36	Report of State Board of Agriculture	1,040
4	Senate Bill No. 85	550
4	Senate Bill No. 92	550
4	Senate Bill No. 93	550
4	Senate Bill No. 89	550
14	Assembly Bill No. 191	550
4	Assembly Bill No. 192	550
8	Assembly Bill No. 195	550
6	Assembly Bill No. 197	550
38	Senate Bill No. 95	550
20	Assembly Bill No. 203	550
8	Assembly Bill No. 206	550
4	Assembly Bill No. 209	550
4	Assembly Bill No. 207	550
4	Assembly Bill No. 205	550
4	Senate Bill No. 40	550
4	Assembly Bill No. 113	550
4	Assembly Bill No. 117	550
6	Senate Bill No. 42	550
4	Substitute for Senate Bill No. 34	550
4	Assembly Bill No. 121	550
4	Assembly Bill No. 120	550
4	Senate Bill No. 46	550
4	Substitute for Senate Bill No. 36	550
48	Report of Orphans' Home, 8 engravings	515
6	Assembly Bill No. 124	550
4	Assembly Bill No. 126	550
6	Assembly Bill No. 159	550
36	Report of Superintendent of State Printing	525

BINDERY OUTPUT—Continued

No. of pages	Description of work	No. copies
4	Assembly Bill No. 127.....	550
4	Assembly Bill No. 130.....	550
18	Assembly Bill No. 131.....	550
4	Assembly Bill No. 135.....	550
4	Assembly Bill No. 139.....	550
4	Assembly Bill No. 142.....	550
4	Senate Bill No. 57.....	550
6	Senate Bill No. 58.....	550
4	Senate Bill No. 59.....	550
4	Senate Bill No. 61.....	550
4	Senate Memorial and Joint Resolution.....	550
6	Assembly Bill No. 146.....	550
16	Assembly Bill No. 147.....	550
4	Assembly Bill amended in Senate.....	550
4	Senate Bill No. 62.....	550
10	Assembly Bill No. 148.....	550
4	Assembly Bill No. 150.....	550
4	Assembly Bill No. 151.....	550
4	Assembly Bill No. 154.....	550
6	Assembly Bill No. 158.....	550
4	Land Office contracts.....	250
352	Advance sheets for Statutes of 1909.....	1,000
28	Insurance Laws.....	1,000
30	Climatological Report for March, 1909.....	360
280	Report of Secretary of State.....	2,500
8	Report of Railroad Commission.....	30
24	Banking Laws.....	1,000
8	State Engineer's law.....	1,024
24	Election returns.....	1,000
80	Mining Laws, 1909.....	2,500
50	Insurance Commissioner's Report.....	500
2	Circular letter, Attorney-General.....	150
2	Circular letter, Attorney-General.....	400
16	Fish and Game Laws.....	1,000
48	School Registers.....	1,000
4	Table for State Engineer.....	300
8	Climatological Report for April, 1909.....	325
96	Report of Superintendent of Public Instruction.....	1,500
52	Corporation Laws.....	1,000
28	University High School Register.....	500
16	List of Registered Physicians.....	300
4	Circular Letter, Attorney-General.....	1,000
8	Climatological Report for May, 1909.....	350
24	Railroad Commission petition.....	100
24	Railroad Commission Laws.....	500
120	School Laws of Nevada.....	3,000
12	Report of State Board of Embalmers.....	150
8	Climatological Report for June, 1909.....	400
20	The Carey Act.....	500
64	Land Laws of Nevada.....	2,000
96	Election Laws of 1910.....	3,000
164	Nevada Mineral Resources.....	3,000
16	Special Orders No. 7.....	300
25	Personal Property tax receipts for 1910.....	220
160	University Register.....	1,540
20	Humboldt Lake and Walker River.....	1,000
25	Retail State Liquor Licenses.....	100
10	Wholesale State Liquor Licenses.....	20
10	Druggist's State Liquor Licenses.....	20
25	Poll tax Receipts for 1910.....	1,500
20	Delinquent Children Laws.....	1,680
12	Educational Directory, 1910.....	500
24	Examination Questions.....	200
64	Briefs for Railroad Commission.....	200
4	Information Circulars, Library.....	500
4	Rules of Board of Pardon.....	500
20	Fish and Game Laws.....	1,500
4	Proof of Beneficial use of Water.....	1,000
4	Instructions to Teachers.....	500

BINDERY OUTPUT—*Continued*

No. of pages	Description of work	No. copies
24	State Treasurer's Report for 1909	1,500
72	State Controller's Report for 1909	1,200
48	Insurance Commission Report for 1909	500
4	Blanks for Mining Reports	3,000
4	Wildcat Mining Law	3,000
48	Bank Examiner's Report for 1909	500
204	Report of Railroad Commission for 1909	1,500
44	Brief for Railroad Commission	200
36	Rules of Practice for Railroad Commission	200
4	The Carey Law	1,000
132	Minutes of Board of Assessors for 1910	5,000
68	Report of State License and Bullion Tax Agent for 1909	1,500
164	Twenty-second Annual Register, University of Nevada	2,500
72	Report of Experiment Station for 1908	1,500
16	Blank Reports, Inspector of Mines	1,000
36	Third Annual Register, University High School	750
4	Certificate of Primary Nominations	250
60	Report of Experiment Station for 1909	1,500
16	Exhibit of Forms for Direct Primary Law	2,000
52	Statement and Request for Lower Rates, Railroad Commission	300
16	Official Returns of Primary Election of 1910	500
25	Poll tax receipts for 1910	1,560
80	Constitution of United States and Nevada	310
28	Veto and Special Messages, Governor	350
60	Report of Lincoln County Experimental Farm	900
20	Petition to United States Commerce Commission	200
24	Sets of Examination Questions	100
60	Biennial Report of State Publicity Commission	1,550
Total number of pamphlets and books		166,234

LEATHER-BOUND BOOKS

Date finished	No. pages	Description	No copies
1909			
July 8.	568	Statutes for 1908 and 1909	76
July 20.	568	Statutes for 1908 and 1909	102
Aug. 10.	568	Statutes for 1908 and 1909	135
Aug. 16.	568	Statutes for 1908 and 1909	110
Sep. 2.	568	Statutes for 1908 and 1909	175
Sep. 9.	568	Statutes for 1908 and 1909	126
Sep. 11.	568	Statutes for 1908 and 1909	83
Oct. 2.	360	Journal of Senate, 1909	60
Oct. 2.	324	Journal of Assembly, 1909	60
Oct. 9.	432	Journal of Senate for 1908 and 1909	229
Oct. 30.	396	Journal of Assembly for 1908 and 1909	233
Dec. 1.	572	Supreme Court Reports, Vol. XXX	608
1910			
June 4.	1,062	Appendix of 1909, Vol. I	14
June 4.	972	Appendix of 1909, Vol. II	14
June 18.	1,062	Appendix of 1909, Vol. I	36
June 18.	972	Appendix of 1909, Vol. II	36
June 25.	1,062	Appendix of 1909, Vol. I	50
June 25.	972	Appendix of 1909, Vol. II	50
June 14.	616	Supreme Court Report, Vol. XXXI	25
June 24.	616	Supreme Court Report, Vol. XXXI	20
July 7.	616	Supreme Court Report, Vol. XXXI	55
July 15.	200	Railroad Commission Report, 1909, cloth	200
July 16.	1,500	Bills for State Engineer, in triplicate	15
July 23.	616	Supreme Court Report, Vol. XXXI	100
Aug. 13.	512	Statutes of 1909	200
Aug. 20.	.....	American Fisheries Report, Fish Commission	8
Aug. 23.	.....	Century Directories, re-bound for Library	6
Sept. 3.	616	Supreme Court Report, Vol. XXXI	411
Total number of bound books			3,237

RECAPITULATION

Class of work	Impressions
Legislative work	337,080
Statutes, Journals, and Reports	267,060
Governor	19,440
Secretary of State	238,487
Supreme Court	9,450
State Controller	230,900
State Treasurer	67,400
Surveyor-General	66,060
Attorney-General	10,600
Superintendent of Public Instruction	203,400
Superintendent of State Printing	8,900
State Engineer	122,800
State Publicity Commission	13,275
Nevada State Prison	47,250
Nevada Hospital for Mental Diseases	29,500
State Orphans' Home	17,400
State Board of Medical Examiners	4,300
State Fish Commission	3,550
Railroad Commission	12,565
State Bank Examiner	13,250
State Police	201,070
Nevada Historical Society	51,450
University of Nevada	96,910
State Auditor	5,000
Inspector of Mines	18,000
State Board of Embalmers	400
State Board of Pharmacy	37,500
Miscellaneous	12,000
Pamphlets	908,450
Appendix of 1909	20,800
Appendix of 1911	12,500
Total number of impressions	3,065,827

INCREASING WORK

The foregoing tables show that the work required of the State Printing Office is rapidly increasing. The Legislatures of 1907, 1908 and 1909 created many new offices and commissions, each requiring many new forms and much intricate printing. In witness of this assertion it is only necessary to specify one instance—that of the Nevada State Police. The record shows that this institution had a total of 201,700 impressions. The Bertillon cards for convicts committed to the Nevada State Prison appear as a small item in the list, but, owing to the extreme technicality of the composition, each card practically takes the time of one compositor for an entire day.

The Legislature of 1909 broke all previous records regarding the number and size of the bills introduced. Every one of these bills, no matter if "killed" before its second reading, is sent to the office for printing, and this entailed much overtime work during the session of 1909. It will be necessary, in view of the many important bills to come before the next Legislature, to run both a day and a night force in order to get the work out on time.

At present the office is running on reports, all larger than usual. The suggestion in the last report of this office—that a change in the fiscal year would be beneficial—was taken up by the last Legislature, which passed a resolution to change the State Constitution so as to make the fiscal year begin on the first day of September of each year. This would give all the officers an opportunity to present their reports to the Governor

for his inspection before the Legislature met, and would also permit the State Printing Office to print all these reports and have them ready for the Legislature when it convened.

NEW EQUIPMENT

The last Legislature made an appropriation for a typesetting machine and binding machinery, etc. These have been purchased, as per tabular statement in the first part of this report.

A Mergenthaler linotype was installed, which has done good work and will be of much service during the coming Legislature.

A complete binding outfit was put in, and, for the first time in the State's history, all its binding was done in the State Printing Office. This has proven much more satisfactory than getting bids on such work, as it does away with the shipping of the printed sheets, the danger of loss in transit, the chances of mistakes made in the work in strange hands, without mentioning the time saved.

The only thing lacking in the bindery is a modern ruling machine. If this were installed all the blank books used by the institutions of the State could be manufactured here.

Electric power has been thoroughly installed, and now all machines are run by individual motors.

LACK OF ROOM

As the office has grown the lack of room has daily become more apparent. There is great need of additional store room for paper and material. An addition to the building would be of great value in many ways, saving extra handling of paper and giving the advantage of conducting all the work on one floor.

CONDITION OF THE BUILDING

Your attention is again respectfully directed to the condition of the State Printing Office building. The outside woodwork needs repairing and painting, the roof is leaky in spots and the mortar requires pointing up. The State Printing Office is the only state institution without cement sidewalks. As a matter of business economy all these details should be attended to. By Section 2,043 of the Compiled Laws, the Board of Capitol Commissioners has control of the State Printing Office building and grounds.

APPROPRIATIONS

The appropriations made by the last Legislature proved ample, and permitted this office to do all work required of it promptly, without any argument as to its necessity.

Of the appropriation of \$5,000 for emergency printing (to be expended under the direction of the Board of Examiners) but \$491.58 was used. This was for paper for "Nevada's Mineral Resources," issued by Mr. E. E. Stuart, then Inspector of Mines, and for a portion of the labor on that pamphlet.

In view of the fact that the work required of this office is more likely to increase than diminish, all appropriations should be materially increased.

CONCLUSION

In conclusion, I desire to bespeak for my successor, Hon. Joe Farnsworth, the same uniform courtesy and kindly consideration that have always been

given me by the state officials and their deputies and the Legislature and its officers.

I also wish to express my appreciation of the faithfulness of the employees of the State Printing Office during the past four years.

Respectfully submitted,

J. G. McCARTHY,
Superintendent of State Printing.

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STATE OF NEVADA

REPORT OF SUPERINTENDENT

OF THE

Nevada Hospital for Mental Diseases

1909=1910

S. C. GIBSON, Superintendent



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT
1911



LETTER OF TRANSMITTAL

CARSON CITY, NEVADA, January 13, 1911.

HON. T. L. ODDIE, *Governor of Nevada.*

DEAR SIR: I have the honor herewith to transmit the Report of the Hospital of Mental Diseases at Reno, Nevada, for the years 1909 and 1910.

Yours, respectfully,

P. J. McGRATH,

Secretary Board of Commissioners for Care of Indigent Insane.

LIST OF OFFICERS

BOARD OF COMMISSIONERS FOR THE CARE OF THE INDIGENT INSANE

HON. D. S. DICKERSON, Governor Carson City, Nevada
HON. JACOB EGGERS, Controller..... Carson City, Nevada
HON. D. M. RYAN, Treasurer..... Carson City, Nevada
HON. PHIL. J. McGRATH, Secretary..... Carson City, Nevada

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E. L. BINGHAM, Supervisor Reno, Nevada
REV. SAMUEL UNSWORTH, Chaplain..... Reno, Nevada
MISS ROSE McCAFFREY, Matron..... Reno, Nevada
C. F. RIDDLE, Engineer..... Reno, Nevada

BIENNIAL REPORT

RENO, NEVADA, January 12, 1911.

To the Honorable Board of Commissioners for the Care of the Indigent Insane of Nevada, Carson City, Nevada.

GENTLEMEN: In pursuance of the statutory requirements, we have the honor to present to you our fourth biennial report, or the fourteenth biennial report since the establishment of the Nevada Hospital for Mental Diseases, to be submitted to the next Legislature of Nevada, giving the principal business and professional affairs of the institution for the term ending December 31, 1910. We will only give in this report the most salient occurrences and will offer for consideration a number of recommendations:

MOVEMENT OF POPULATION

At the beginning of the term there were 150 males and 59 females; total, 209.

During the term there were admitted: Males, 89; females, 28; total, 117. Total number under treatment, 326. Of these there were discharged, 58—45 males and 13 females; 36 died—22 males and 14 females. Average population for the term, 224.74. Term closed with 172 males and 60 females; total, 232.

CONDITION OF THOSE DISCHARGED

Recovered, 48; improved, 8; unimproved, 1; not insane, 1; total, 58. The recoveries were 41.02 percentage to the number admitted and 17.79 per cent of the total number under treatment. The total discharges give a percentage of 49.57 to number admitted.

DEATHS

The average of those who died was 65.03 years.

Between 15 and 20 years of age	1
Between 20 and 30 years of age	1
Between 30 and 40 years of age	8
Between 40 and 45 years of age	2
Between 45 and 50 years of age	0
Between 50 and 55 years of age	0
Between 55 and 60 years of age	6
Between 60 and 65 years of age	3
Between 65 and 70 years of age	4
Between 70 and 80 years of age	7
Between 80 and 90 years of age	4
Total	36

The causes of death were: Pneumonia, 4; tuberculosis, 2; senility,

3; heart disease, 3; paresis, 8; cerebro-spinal meningitis, 1; gangrenous hernia, 1; exhaustion from fractured hip, 1; exhaustion from insanity, 5; acute mania, 1; apoplexy, 2; syphilis, 1; erysipelas, 1; aneurism of aorta, 1; enteritis, 1; and 1 patient died at his home while on parole.

AGE OF THOSE ADMITTED

Of the 117 patients admitted during the term, 51 were more than 50 years of age; of this number 15 were past 60 years, 8 were more than 70, 2 were more than 80. The average age of all admitted was 47.75 years.

A large portion of the admissions to the institution still continue to be indigent senile imbeciles and helpless chronic paralytics. These classes usually do not constitute the slightest danger to society and should be cared for by friends or by the counties from which they are sent. There cannot be the slightest hope of any of them being benefited by treatment here.

DURATION OF INSANITY

In the total number admitted during the term, the known duration of insanity previous to admission averaged about 2.28 years. The period under treatment averages 9.06 months for the 48 restored cases, and in these cases the duration of insanity previous to admission about 6.84 months, which plainly shows the advantage of early sequestration and treatment. In 8 cases the duration of insanity was said to have been less than one week; in 20 cases less than one month; in 20 cases less than three months; in 12 cases less than six months; in 10 less than one year; in 6 less than two years; in 3 less than four years; in 6 less than five years; in 13 less than ten years; in 11 cases the duration was unknown, and 1 was congenital.

Of 117 admissions, 58 were suffering from their first attack, 20 from the second attack, 10 from the third attack, 4 from the fourth attack, 1 from the fifth attack, and 24 were unknown.

RECOVERIES

Of the 48 patients discharged, as fully restored, during the term, 4 had been inmates less than one month; 5 had been inmates from one to two months; 7 had been from one to three months; 5 from three to four months; 9 from four to six months; 10 from six to twelve months; 1 from one to two years; 2 from two to three years; 3 from three to four years; 1 from four to five years, and 1 from five to six years.

We feel gratified to have been able to discharge as recovered and improved 48.80 per cent of the whole number admitted during the term. The average duration of confinement here of those restored was 9.06 months.

DEATHS

Of those who died, 1 was in the hospital less than a week; 1 was in less than two weeks; 2 were in less than one month; 3 were in between one and three months; 2 between three and six months; 5 between six and twelve months; 10 between one and five years; 1 between five and ten years; 2 between ten and fifteen years; 3 between fifteen and twenty years; 3 between twenty and thirty years; 3 between thirty and forty-five years.

The death roll is 6 less than last term, which was 42. The average duration of hospital life of those who died was 8.74 years.

CAUSES OF INSANITY

The causes of insanity, as given in the commitment reports, are as follows: Of the 117 patients admitted, the alleged causes of insanity as stated in the commitment were given only in sixty-seven reports. Heredity is found in 8, that is 11.79 of these admissions furnished a hereditary history. It is very probable that if a complete history in all cases were obtained this percentage would be materially increased. Intemperance in the use of alcoholic beverages and drug habits are the causes of insanity of 16 cases, or 23.88 per cent of these admissions.

It is seen, then, that heredity and intemperance in the use of alcohol and drugs are responsible for the mental breakdown of 35.67 per cent of the 67 admissions. This is a large percentage, and when one considers the total number who become mentally disturbed as the result of these causes the figures are truly alarming.

The other assigned causes of insanity of the balance of these admissions offer suggestions for profitable thought along these lines. Worry is claimed as the cause in 20 cases, or 29.85 per cent. Of all the other assigned causes, 7 were from senility, 7 from traumatism, 7 from physical ailments, 1 from heat prostration, 1 from masturbation. The above alleged causes were found in 23 cases, or 34.37 per cent of the 67 admissions.

The causes in the other 50 cases, or 42.73 per cent, could not be ascertained from the commitment reports, as no causes were alleged.

FINANCIAL STATEMENT

The last appropriation for maintenance was \$92,000, of which \$89,971.57 has been expended, leaving a balance of \$2,018.43.

During the term there was collected from paying patients the sum of \$2,373, and \$2,008.13 was paid for insurance, which amounts deducted from the amount expended, makes the actual cost to the State for maintenance \$85,600.44, and as there were 224.74 patients per day, the cost per capita per diem was 52.21 cents. This per capita per diem includes every expense connected with the management of the institution—salaries, wages, supplies, fuel, medicine, clothing, farm implements, etc. This daily per capita cost is as low as in other similar institutions throughout the United States.

APPROPRIATIONS NEEDED

We deem it advisable to ask for the following appropriations for the maintenance, and for renewals, betterments and repairs of the institution for the coming biennial period:

Maintenance	\$92,000.00
Renewals, betterments and repairs.....	20,000.00
Library fund	200.00
Relief of discharged patients.....	400.00
Purchase of draft horses.....	3,000.00
Purchase of two driving horses	500.00
Salaries of chaplains.....	480.00
Total	\$116,580.00

APPROPRIATIONS FOR MAINTENANCE

Four years ago there was appropriated for maintenance of this institution \$90,000, and during that term there was a daily average of 207.87

patients and the daily cost per capita was 58.12 cents. But at that time there was no appropriation for improvements and repairs, and they were paid for out of the maintenance fund.

The last Legislature of two years ago gave us an appropriation of \$92,000 for maintenance, with an additional appropriation of \$3,000 for improvements and repairs. During this term there has been an average of 224.74 inmates—an increase in the daily average of 16.87 patients, with a daily per capita cost of 56.07 cents.

During the coming biennial period there can be expected an increase of the daily average, but a few more patients during the term will not materially increase the cost of maintenance, if there is no additional help to be employed and if there is granted a liberal appropriation for all necessary renewals, betterments and repairs. Commercial men are claiming that all foodstuffs are now declining, and will continue to decline, in price. If this proves true it will considerably reduce the cost of maintenance.

We deem that an appropriation for the next biennial period of \$92,000 will be sufficient for the maintenance of this institution, and we will respectfully request that this amount be granted for this purpose.

RENEWALS, BETTERMENTS AND REPAIRS

As so many renewals, betterments and repairs, the cost of which should not properly come out of the maintenance fund, are so necessary, we should have an appropriation of \$20,000 for these purposes. We think it will require this amount during the next two years for all renewals and betterments needed, and for necessary repairs and improvements to get our old buildings and wards in good tenemental condition again. The insane are very destructive to buildings, furniture, bedding, clothing and in fact to everything they handle, and if constant improvements and repairs are not made, the wards, grounds, out-houses, fences, etc., would soon present a very unattractive appearance. There are divers minor repairs and renewals that are constant daily emergencies, such as repairing broken windows and doors, broken plastering, painting, renewals of plumbing, replacing broken crockery, repairing and replacing broken furniture, etc.

All water sections in the main building are in need of tile or cement floors to replace old and worn-out wooden floors, and all bath-rooms in this building should be provided with shower baths.

There should be concrete or cement walks laid around the various buildings; good walks are quite as necessary about an institution as good roads. In winter it is very difficult to find suitable walking places. Good cement walks should be laid from the main building to the north end of the new building, to the stone cottage, to the laundry, to the workshops and old engine-house, and to the superintendent's residence.

There are numerous repairs and renewals to be made in the kitchen; new kitchen furniture needs to be purchased, so that the old home-made dilapidated furniture could be discarded.

The roofing of the main building requires repairing with a new layer of asphalt or tar roofing, as the roof now leaks in several places. Many repairs and improvements are absolutely necessary in all the wards of this building if they are to remain habitable, especially on the top floor, or C ward. Many of the rooms require new doors and windows, and

the floors need repairing and renewals in many places. The top floor is mansard and is flimsily constructed of shingles laid on wood sheathing. It is intensely hot in this ward in the summer months and correspondingly cold in the winter. Much painting will be required in this building during the coming term.

The repairs noted above as absolutely necessary constitute almost an entire reconstruction of this ward, with the exception of the outer walls. In the new ward building constructed during the term just closed, and now occupied as wards for women patients, the mansard feature was replaced by walls of brick. We would earnestly recommend that the old, or main, building be remodeled to conform with the new, for the reasons above stated. The mansard construction of C ward necessarily narrows the available rooming space which must be taken from the hall, leaving the corridors narrow, ill-ventilated and gloomy. There should be granted a special appropriation for this reconstruction.

There should be installed an electric fire-alarm system at the institution extending from each ward and out-building to the office. We believe that every hospital where the sick and helpless are cared for should be well provided with appliances to guard against accidental fires. Our fire protection and fire-fighting equipment are quite adequate for all ordinary emergencies, but can be strengthened by this fire-alarm system and by the addition of a first-class chemical engine. The old chemical fire extinguishers throughout the main building have recently been recharged with fresh chemicals, which has greatly strengthened the fire-fighting system in this building.

All work and driving horses at the institution have long passed the period of their usefulness. They are all old and many of them are decrepit. We need several work horses for use on the farm and in the garden, and two driving horses are necessary for the requirements of the institution. The call for these animals is imperative, and they should be purchased soon, especially the work animals, so that the spring plowing may be done properly and in due time. There will be required for use on the farm, gang plows, harrows, seed drill, dump cart, hay and lawn mowers and rakes. The purchase of some of these implements will have to be made forthwith so as to keep the farm work progressing.

In our last report we asked for an appropriation for new barns, but failed to get it. Repairs of both the horse and cow barns are urgent necessities and are now more pressing than two years ago. The horse barn will require a new floor, washing rack, and new stalls, and the cow barn can be improved by numerous necessary repairs.

LAST APPROPRIATIONS AND EXPENDITURES

The appropriations from which the institution has been supported during this biennial term have consisted of the appropriation for maintenance and special appropriations. These special amounts were for erecting and equipping a new ward building and for repairs and improvements, such as for new electric-power and pumping plant, fire escapes, Holstein cattle for the dairy, library fund, relief for discharged patients, an industrial shop, and the salary of the Chaplain.

The amount for maintenance included what was spent for clothing, extra beds and bedding for use in the main building, paints and painters.

wages, plumbing material, wages for helpers on the farm and the wages of two additional attendants on the ward since last July.

Maintenance fund	\$92,000.00
Amount expended	89,981.57
Balance unexpended	\$2,018.43

SPECIAL APPROPRIATION FOR BUILDING

This special appropriation was made to erect and equip a new ward building for the female patients:

Amount appropriated	\$43,710.00
Amount expended	43,640.33
Balance unexpended	\$69.67

SPECIAL APPROPRIATIONS

There was appropriated a lump sum of \$16,290 for special amounts asked for, to be used for the following purposes:

Finishing power and pumping plant	\$8,000.00
Repair fund	3,000.00
Fire escapes (2)	2,750.00
Purchase of Holstein cattle	700.00
Recreation room for employees	500.00
Relief for discharged patients	400.00
Industrial shop	500.00
Library fund	200.00
Salary of Chaplain	240.00
Total	\$16,290.00
Of this amount there has been expended	13,859.60
Balance unexpended	\$2,430.40

These balances remaining unexpended in any of these various funds will now revert to the General Fund in the State Treasury.

NEW WARD BUILDING

The sum of \$43,710 was appropriated by the last Legislature to construct and equip a new ward building to be used for the female patients. This building was completed last July, and after being accepted by the board was properly furnished throughout with new furniture, beds and bedding, chairs, tables, carpets, matting, window shades, clocks, etc. The patients were immediately moved into the new quarters. The occupying of this building was the most important event of the term, as the overcrowded condition of the wards in the main building was completely relieved. The removal of these patients from the main building has enabled us to distribute the patients and make a better classification of them in the different wards throughout the main building as well as in the new, thereby giving them advantages in care and treatment which must in the future result in a greater per cent of improvements and recoveries.

This new building is three stories and is large enough to comfortably accommodate seventy patients, with reception rooms and comfortable quarters for the Matron and the female night attendant. The Matron's sewing-room and an up-to-date surgical room are on the first floor. The bath-rooms and toilets are finished with tiled floors and walls. There

are in these apartments porcelain hoppers and a clothes chute from each floor to the basement. Each floor has a porcelain sanitary drinking fountain. The food is taken from the main kitchen through a passageway built of brick to the basement of this building, and from there is sent to the dining halls on each floor by an electric automatic elevator.

This new building, like the main building, is well protected from accidental fires. Each floor is provided with all the necessary fire apparatus, consisting of fire plugs and hose. A Kirker-Bender fire escape has been erected at the north end of the building, which gives a thorough protection to the patients in case there should be a fire.

An increase in the number of wards in the institution by the addition of this building has necessitated the employment of two more attendants, which has materially increased the payroll.

NEW ELECTRIC-POWER AND PUMPING STATION

The Legislature of four years ago appropriated \$4,500 for a new electric-power and pumping station, but the amount was found to be wholly inadequate to install such a plant as was necessary for our needs, so during that term this amount was expended in building a new brick power-house, and for building a penstock at the reservoir and for laying a redwood pipe from the penstock to the new house. Also an electric line of substantial poles with heavy copper wire was erected from the main line of the Reno Power, Light and Water Company's line, extending from Reno to Sparks, and arc lights were installed along the main road and throughout the grounds of the institution. Several motors of different horsepower were installed in different departments where power was needed.

All during this term and a portion of last term the electric power was purchased from the Reno Power, Light and Water Company to run the motors, and at times to light the buildings during the height of the irrigation season when water would be short.

The last Legislature appropriated \$8,000 to complete the plant which is now finished in all of its integral parts. The machinery is most modern. The dynamo furnishes ample power for the pump, for the motors and for the lights of all the buildings. A large water main was laid underground from the pump to the large water tank, a distance of 1,250 feet. This new plant is now being used exclusively, the old one being entirely abandoned. The old plant will be kept in good condition and repair, and will be used, if necessary, as an auxiliary.

FIRE ESCAPES

Three fire escapes have been erected during the term. They were built and erected by the Dow Wire and Iron Works of Louisville, Ky. In the early part of this term two of these were erected at the south side of the main building at each end, at a cost of \$2,375; and the third one was placed at the north end of the new building immediately upon its completion. We have practiced sending patients down these escapes, and find very little trouble or delay in emptying the wards. There is now ample means to escape from the buildings in case there should be a fire.

CONTINUOUS BATHS

In the new ward building, which has just been finished, there was installed a continuous-bath outfit. The installation of this bath is fo

the purpose of treating violent, disturbed and noisy patients by the method of continuous immersion in warm water, which has been efficacious in many institutions of this character. Only a single tub has been installed in this building, but others can be easily put in on the other two floors and in all the wards of the main building if this method of treatment is found to be satisfactory, because it is claimed by many that it is somewhat of an experiment as yet.

FARM AND GARDEN

The farm and garden have produced exceedingly well and have proved a source of profit most gratifying to the institution. Four hundred and eighty tons of alfalfa hay have been produced on the farm, and there is now in the granary 240 sacks of wheat and oats stored, which were threshed last fall. All kinds of vegetables come from the garden in quantities abundant for the needs of the institution. A full itemized report of all products grown on farm and garden will be found in the tabulated reports appended hereto, showing a total gross value amounting to \$25,247.36, which is a very marked increase over the results of other terms. This is largely due to the efficiency of the present farmer and of the gardener.

The florist has had excellent results from his work and has grown each season a large quantity of flowers, which have been much appreciated by the inmates. During the flower season many of the wards were supplied with fresh bouquets daily, and at the entertainment and dances each patient who desired them was given flowers for his buttonhole or to pin on her dress or in her hair.

The piggery has done exceptionally well and is another source of great profit. From one to two porkers are killed each week and each one will weigh from 140 to 180 pounds. In each fall of the year there are slaughtered larger hogs, which are made into hams, bacon and lard.

The farm is greatly in need of new farm implements, and larger and better work horses are required to do the work necessary. An appropriation will be requested for these purposes. We would recommend that the horses be pure-bred Percherons or Shires, or some other approved draft stock, and that mares be purchased, so that in the future the institution could raise the necessary draft horses for the farm use. It is true that registered stock will cost from \$600 to \$800 each, but we would consider the purchase of thoroughbred draft stock as a good investment.

DAIRY

The herd of dairy cows has done well during the term. We have had at all times an ample supply of milk and butter in excess of our needs, and have now about 1,300 pounds of butter packed for future use.

The appropriation of \$700 to buy Holstein cattle for the dairy was spent in purchasing, at San Rafael, Cal., five two-year-old registered heifers. Two of these have since died; the others are now valuable cows in the dairy herd. The dairy herd now consists of three registered cows, ten half-breed Holsteins and twenty-four that are just cows, and another, a thoroughbred registered Holstein.

The young dairy stock consists of sixteen two-year-old heifers, nine yearlings and six calves. All the young stock are Holsteins, with the exception of two calves, which are pure-bred Holsteins, and an application has been made for their registration in the National Holstein-Friesian

Association. All male calves are, at the proper age, slaughtered for veal. The dry cows, we think, are too valuable as milk cows to be slaughtered. The recent adoption of the plan of buying beef on hoof and doing the slaughtering here insures a higher grade of meat than heretofore acquired from the dealers and at a lower cost.

A recent inspection of all the dairy cows by the State Veterinarian, with the object of determining whether or not the herd was infected with tuberculosis, resulted in finding two of the milk cows that strongly reacted to the toxin, and they were promptly condemned.

We will strongly recommend that each cow of the herd be tested as to the quality of her milk, and all of those whose milk falls below the standard should be condemned as milkers. A Babcock testing apparatus will be purchased early in the next term, so that such tests can be properly made. A Pasteurizing apparatus needs also to be purchased, so that the milk could be sterilized before being served to the patients. The fact is recognized that human beings can be infected with tuberculosis; as well as with other infectious diseases, by germs contained in milk. There is scarcely a herd of dairy cows that are confined in pasture, and are housed as dairy cattle usually are, which is entirely free from tuberculosis. This danger is not theoretical, but is actually present in much of the milk of any ordinary herd of dairy cows. Hence, it is highly important that every precaution be taken to destroy these pathogenic germs of all kinds in the supply of milk furnished to our patients.

There are two ways of sterilizing milk: One by simply boiling the milk, which will very much alter the taste; and the other, and more desirable method, is called Pasteurizing. In this, the milk is heated to a temperature of 155 degrees Fahrenheit for twenty minutes and then rapidly cooled. This method of sterilizing does not materially affect the taste. The apparatus for Pasteurizing is not very expensive, and a room in "Killarney Hall," adjoining the present milk room could be fitted up and the apparatus installed for this purpose without a very large outlay.

MAIN KITCHEN

There are many renewals and repairs that are needed in the main kitchen. The old dilapidated home-made wooden furniture ought to be replaced with white-enameled steel furniture. There is needed a cook's working table, dish-washing machine, potato-peeling machine, a bread-mixing machine, and many other modern conveniences. There should be a new dining table for the patients who work on the farm and who dine in the kitchen. The tea and coffee would be better if they were prepared in suitable urns. As it is now the tea and coffee are made in boiling pots, and these pots are very inadequate and unsatisfactory.

The old elevator that is used to convey the food to the dining halls on the three floors of the main building, and which is operated with a crank and by the "cranks," should be replaced with a new elevator and operated by electric power.

LIBRARY

The patients' library now contains about 400 volumes. There should be added more new books, and for this reason we will ask for the usual library appropriation of \$200. The employees, as well as the patients, are enabled to get much pleasure from reading, and they spend much of their leisure time in this way.

There should also be purchased medical books for the use of the superintendent. We see no reason why he should furnish his own library, neither should it be necessary for him to use his own surgical instruments and appliances.

HEALTH

The physical health of the patients has been good during the term. We have been exceedingly fortunate in not having any epidemic diseases whatsoever in the hospital, and neither have there been any serious casualties or suicides.

The death rate among the patients has been very low, considering the class of feeble and demented patients with which we deal. The death list is smaller this term than it has been for years. The regulation of the habits of life and the careful and systematic attention which the inmates receive evidently tends to the prolongation of their lives, and, to my mind, accounts for the number of the accumulation in the institution.

The list of deaths shows a wide range of diseases, and most of the deaths occurred among the senile and paralytic patients.

PAROLED PATIENTS

It is sometimes impossible to know definitely just when it may be best to parole a patient, and it is often hard to decide who should be given a trial visit at their homes. Some patients are much benefited by a visit at home, while others may become more disturbed by being among relatives and friends in their old environments.

But after six years' experience we have become thoroughly convinced that it is best to parole most of those who have greatly improved or who have apparently recovered, and not discharge them until they have demonstrated their ability to properly adjust themselves to their home and to their communities. The fact that a patient knows that he will be returned to the institution if he does not get along well, seems to have a good effect and cultivates self-control.

In this institution the usual custom, as regards paroled patients, has been to give them a trial of thirty to sixty days, but it is now our opinion that the time should be extended to six months. During this time all paroled patients should be carried on the books as being away on trial visits, with the object of making it easier to return them to the hospital without the formalities of a new commitment, if such patients should again break down mentally. This suggestion of a longer time of the parole would give ample time to observe the patient under another environment, rather than that of a hospital life.

Patients whom we now can recall, and who were subject to periodical attacks of acute mania, have been twice discharged and as many times recommitted within a year, with all the troubles and expense of a new legal trial. Had these patients been paroled for six months instead of thirty and sixty days before being discharged, the subsequent commitment would have been unnecessary. This new method which we think is advisable to adopt at this institution, that of discharging after six months' parole, ought to make it easier to reach a just conclusion as to what will probably be the permanent mental condition of these patients.

DISCHARGED PATIENTS

When we are satisfied that a patient has fully recovered all his mental faculties, or is restored to his normal mental state, we discharge him

directly from the institution without giving him a parole, especially if the patient has a good personal and family history previous to his commitment. Nothing that can be done restores a convalescent patient quicker and more permanently than a suitable environment and the association of congenial friends. Many of the patients were discharged during this term while out on parole and after the friends had made favorable reports on their mental improvement.

Sometimes we may deem it proper, under certain circumstances, to discharge patients as improved or unimproved. Patients discharged under these circumstances are usually delivered to friends or relatives to be taken to their homes in other States or to private institutions. Private hospitals are not as a rule, in our opinion, as well equipped to care for the insane as state hospitals, yet we believe people should have their choice when they are willing and able to pay for it. For these reasons we have discharged patients that are unimproved or not entirely recovered.

We will again urgently recommend that an appropriation of \$400 be granted to the institution to be used as gifts of \$10 to each indigent and worthy discharged patient.

OCCUPATION AND AMUSEMENT

By reference to one of the tables (Table XVIII) it will be observed that a large percentage of the population of this institution are employed at some useful task in the various departments or on the farm or in the garden. Of the entire population 43.78 per cent, on and off the wards, are given daily employment. Some are employed constantly on the outside at something interesting and profitable to themselves and profitable to the institution. The employment of the patient is never compulsory.

The principal basis of discipline in the treatment of the insane is employment—congenial, adaptable, capable occupation. Every one connected with the insane knows that often a patient's improvement commences from the moment he can be induced to engage in some sort of work or to show an interest in some amusement. Such resources as we have at our command, in the way of employment and in the way of amusement, have been used in endeavoring to divert the minds of our patients from imaginary ills or injuries, to arouse a healthful interest in life, and to promote physical health.

We have been able to furnish employment of some kind for those who were fitted for occupation, but there are many who are too old and too infirm physically to do even the slightest manual labor, and there are others who are mentally in such a state that it is impossible for them to do the simplest task. The object of employing many of the patients in the wards is not the aim of accomplishing a task, but that of inducing the patients to do something, rather than to sit in idleness.

Many of the male population find congenial employment on the farm and in the garden, in the workshop, in the laundry, in the kitchen and in the dining-halls; the female patients have employment in the dining-halls, in the laundry, in the wards, and in the sewing-rooms. Besides a great many of the women do knitting, crocheting and fancy needle-work.

We continue to hold the regular weekly Saturday night dances which are enjoyed by the patients more than any other form of amusement.

Another source of pleasure and delight to the patients is the attendance at circuses, fairs and afternoon theaters, and also excursions over

the trolley lines. These jaunts and excursions prove a very pleasing break in the monotony of hospital life. Many others enjoy fishing in the Truckee, both in season and out of season, as they seem to be aware that they will not be molested for violating the fish law. The holidays are always observed in the time-honored ways. On Thanksgiving they have a dinner of roasted turkeys and mince pies, after which each smoker is given a cigar. On the eve before Christmas there is an entertainment and a Christmas tree. A bag of candy, a bag of nuts and two oranges are given to each patient and other small gifts. Christmas day we have a turkey dinner with cranberries. It is during Christmas holidays that many of the patients receive beautiful and useful presents from their friends and relatives, and many of these presents are received early enough at the institution to be given from the tree. On Easter Sunday two colored eggs are presented to each patient. While many of the patients cannot appreciate beautiful and valuable gifts, such as give pleasure to sane persons, there are none of our people who cannot enjoy something good to eat.

WATCHMAN'S CLOCK

A watchman's clock was purchased for the use of the nightwatchman early in the term. It has proven most satisfactory to the administration, as we feel assured that the most effective night services are given to the patients, and we also feel that there is less risk from fires. It records the faithful services of the watchman, whose work has always been very satisfactory.

INSANE CRIMINALS

There are enough insane criminals at present in this institution to justify the State in making some special provision for their care. These insane criminals should not be kept in our state hospital among the worthy insane, and it is wrong to do so in more ways than one. As there is to be a new state prison, we would advise that a separate building be properly erected on the site of this new prison for the care of this class of the insane. In our former reports we have dwelt extensively upon the care of the criminal insane, and would refer to these reports those who may be interested in this subject.

VISITS AND VISITORS

The Hospital is open to visitors daily, except Sundays, from 10 to 11:30 a. m., and from 1 to 4 p. m. Inmates who are seriously ill may be visited by relatives and friends at any time. People who, for sufficient reasons cannot come to the institution on regular visiting days, may, by first obtaining permission, visit an inmate on Sunday, but they will be permitted to visit only the ward on which their friend may be.

RELIGIOUS SERVICES

Religious services are held on the second Sunday of each month in the recreation hall, by Rev. S. Unsworth, the Chaplain, assisted by his choir. These services are highly appreciated by the inmates, and they take great interest in the sermons. We will recommend that the usual appropriation of \$240 be granted to continue the small salary of our worthy Chaplain.

The Rev. Father Horgan of Sparks has continued to answer all sick calls to the inmates of his faith with carefulness and promptness. We would recommend also that this reverend gentleman be granted a like

salary as the Chaplain, for his devotion to the inmates belonging to that communion, and we deem it advisable to ask that an appropriation of \$240 be given as salary to this gentleman, to be paid in equal monthly payments.

These clergymen have our appreciation for their prompt attention in answering all summons for spiritual ministrations to the patients when they have been requested.

The members of the Salvation Army at Reno have held several meetings here during the term, for which they have our sincere thanks. Their services were also appreciated by many of the inmates.

ACKNOWLEDGEMENTS

Mr. Thomas Speck still continues to perform faithful and competent work in the tailor shop. He supplies many of the inmates with comfortable tailor-made clothing.

Richard Weldon and A. V. Sharp are worthy and faithful carpenters and skilful mechanics, and their services are valuable to the institution.

George Couch, John Burke, Thomas Walsh, and Emanuel Devlin, assistants to the engineer and to the laundryman, are performing skilled labor of much benefit.

Mr. Francis Hatcher of A ward has kindly volunteered to teach several of the feeble-minded children confined in the institution. This school is in session seven days of each week of a few hours' duration each day, and the branches taught are spelling, reading, and arithmetic. His task is arduous and difficult, but he is a kind and experienced teacher. Books, slates, pencils, tablets and blackboard for the use of these pupils have been furnished to this new department of the institution, and the students are making commendable progress. This innovation is a source of great interest and satisfaction to the management.

These gentlemen are all numbered among the population of the institution, and are deserving of our sincere thanks for the interest taken in the welfare of the institution.

Thanks are due to the publishers of the *Sparks Tribune*, *Nevada State Journal*, and *Elko Independent* for sending copies of their papers gratis for the patients' enjoyment.

The corps of attendants, while not absolutely perfect, nor claimed to be, is, on the whole, industrious, considerate and kind. Their duties are arduous and often-times disagreeable and distasteful—filled with many unpleasant features. They are deserving of the commendation of the officers of the institution and the grateful recognition of the public, which knows but little of their accomplishments and their duties. They certainly earn their salaries.

Many friends have held us in kind remembrance by the contribution of magazines and various other periodical publications, and by handsome and useful gifts during our holiday festivals.

In the early part of the term the institution was presented with a wagonload of gifts, various in sizes, numerous in design, beautiful in colors and many highly polished, showing skilful workmanship. These presents were very useful, but not appreciated by the inmates, especially by those who were in need of them. In the spring of 1909 Messrs. Groesbeck & Alter, undertakers of Reno, met with a misfortune in a fire that destroyed their mortuary parlors, and their damaged stock was presented to the institution. Many of the gifts were used during the

term. On behalf of those who were the unwilling recipients of these gifts, we tender to these gentlemen the sincere thanks of our departed.

CONCLUSION

In conclusion I wish to tender my sincere thanks to the Supervisor, Mr. E. L. Bingham; to the matron, Miss Rose McCaffrey; to the Engineer, Mr. C. F. Riddle; to the Farmer, Mr. George Grose; and to all other loyal and faithful employees, who are deserving of the highest commendation for the capable and efficient manner in which they have performed their trying and arduous duties.

I wish to thank a majority of the board for the kindness and courtesy they have extended to me and the support given me in the management of the affairs of the institution, especially during the time of adverse criticism.

Respectfully,

S. C. GIBSON,
Superintendent.

STATISTICAL TABLES

TABLE I
Movements of population—Admissions, discharges, deaths, and elopements

Months	Admissions			Discharges			Deaths			Elopements		
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total
1909												
January	3	0	3	0	0	0	1	2	3			
February	5	0	5	0	0	0	1	1	1			
March	1	0	1	0	0	0	1	0	1			
April	4	0	4	1	0	1	0	1	1			
May	1	2	3	2	0	2	2	0	2	1	0	1
June	4	2	6	4	0	4	0	0	0			
July	4	3	7	3	0	3	1	0	1			
August	4	1	5	0	0	0	1	0	1			
September	4	3	7	1	0	1	0	1	1			
October	2	1	3	1	2	3	0	1	1			
November	6	3	9	1	0	1	2	0	2			
December	6	1	7	6	2	8	1	0	1			
1910												
January	3	1	4	1	0	1	0	1	1			
February	3	0	3	0	1	1	2	2	4			
March	3	2	5	3	0	3	2	0	2			
April	6	0	6	4	0	4	2	1	3			
May	7	0	7	8	1	9	0	0	0			
June	5	0	5	5	0	5	1	0	1			
July	2	1	3	4	0	4	2	1	3			
August	5	2	7	3	2	5	0	0	0	1	0	1
September	3	3	6	2	0	2	0	0	0			
October	2	1	3	0	3	3	1	0	1	1	0	1
November	1	1	2	0	2	2	1	0	1			
December	5	1	6	1	0	1	2	3	5			
Totals	89	28	117	45	13	58	22	14	36	3	0	3

TABLE II
Daily average

Months	Men	Women	Total	Months	Men	Women	Total
1909				1910			
January	150.97	57.93	208.90	January	165.87	64.87	230.74
February	154.75	56.08	210.78	February	167.89	62.57	230.46
March	156.68	56.00	212.68	March	166.74	63.93	230.67
April	157.90	55.13	213.03	April	165.80	63.53	229.33
May	157.55	56.13	213.68	May	167.58	62.22	229.80
June	157.57	58.03	215.60	June	172.63	62.00	234.63
July	156.74	60.22	216.96	July	167.87	62.22	230.09
August	158.39	62.90	221.29	August	166.61	62.35	228.96
September	161.30	65.57	226.87	September	167.83	63.03	230.86
October	163.45	63.97	227.42	October	170.25	63.13	233.38
November	164.00	64.33	228.33	November	169.20	62.50	231.70
December	163.08	63.94	226.97	December	170.32	60.29	230.61
Totals					163.37	61.37	224.74

TABLE III
Forms of insanity, as given in commitments, for term

Forms of insanity	Men	Women	Total
Dementia	22	4	26
Melancholia	9	7	16
Mania	10	4	14
Paranoia	9	3	12
Mania, acute	10	2	12
Mania, chronic	0	1	1
Monomania	2	0	2
Delusional	10	1	11
Idiocy	1	0	1
Unclassified	16	6	20
Totals	89	28	117

TABLE IV
Alleged causes of insanity, taken from commitments, during the term

Alleged causes	Men	Women	Total
Heat prostration	1	0	1
Congenital	2	0	2
Artero sclerosis	2	0	2
Overwork and worry	0	1	1
Brooding over loss of husband or wife	1	1	2
Old age	0	2	2
Excessive use of drugs	5	0	5
Hereditary and alcoholism	1	0	1
Hereditary	3	2	5
Senility and apoplexy	1	1	2
Injury to head	8	0	8
Senile softening	2	0	2
Family troubles	0	3	3
Worry	9	5	14
Loss of money	1	0	1
Alcoholism	9	2	11
Epilepsy	2	1	3
Sickness seven years ago	0	1	1
Syphilis	3	0	3
Masturbation	1	0	1
No cause alleged	38	9	47
Totals	89	28	117

TABLE V
Showing age of those committed during the term

Age when admitted	Men	Women	Total
From ten to fifteen	1	0	1
From fifteen to twenty	1	0	1
From twenty to twenty-five	4	1	5
From twenty-five to thirty	9	2	11
From thirty to thirty-five	15	2	17
From thirty-five to forty	11	7	18
From forty to forty-five	5	5	10
From forty-five to fifty	6	2	8
From fifty to fifty-five	8	3	11
From fifty-five to sixty	10	0	10
From sixty to seventy	12	3	15
From seventy to eighty	6	3	9
From eighty to ninety	1	0	1
Totals	80	28	117

TABLE VI
Showing duration of disease before admission

Period	Men	Women	Total
Congenital	1	0	1
Under one month	25	8	33
From one to three months	15	5	20
From three to six months	10	2	12
From six to nine months	6	1	7
From nine months to one year	4	0	4
From one to two years	5	2	7
From two to three years	8	3	6
From three to four years	0	1	1
From four to five years	2	0	2
From five to ten years	8	5	13
Unknown	10	1	11
Totals	80	28	117

TABLE VII

Showing age at which insanity made its first appearance

Age	Men	Women	Total
Under fifteen	2	1	3
Fifteen to twenty	1	0	1
Twenty to twenty-five	3	2	5
Twenty-five to thirty	12	1	13
Thirty to forty	24	8	32
Forty to fifty	14	7	21
Fifty to sixty	21	3	24
Sixty to seventy	9	4	13
Seventy to eighty	2	2	4
Eighty to ninety	1	0	1
Totals	89	28	117

TABLE VIII

Occupations of those admitted during the term

Occupations	Men	Women	Total
Bookkeepers	2	0	2
Cooks	4	1	5
Miners	15	0	15
Blacksmith	1	0	1
Veterinarian	1	0	1
Laborers	31	0	31
Farmers	3	0	3
Nurses	0	1	1
Bartenders	2	0	2
Waitresses	0	2	2
Dentist	1	0	1
Housewives	0	15	15
Prospectors	2	0	2
Housekeepers	0	4	4
Gamblers	2	0	2
Student	1	0	1
Sheepherders	3	0	3
Baker	1	0	1
Clerk	0	1	1
Prostitute	0	1	1
Vaquero	1	0	1
Dressmaker	0	1	1
Surveyor	1	0	1
Civil engineer	1	0	1
Millman	1	0	1
Railroad man	1	0	1
Carpenters	2	0	2
Painters and paperhangers	2	0	2
School teacher	0	1	1
Teamsters	3	0	3
Tailor	1	0	1
Unknown	7	1	8
Totals	89	28	117

TABLE IX
Residence, by counties, of patients admitted during the term

Counties	Men	Women	Total
Clark	1	0	1
Douglas	1	0	1
Elko	10	3	13
Esmeralda	9	0	9
Eureka	1	1	2
Humboldt	9	1	10
Lander	3	1	4
Lyon	3	1	4
Nye	9	5	14
Ormsby	6	2	8
Storey	1	3	4
Washoe	28	10	38
White Pine	8	1	9
Totals	89	28	117

TABLE X
Nativity of those admitted during the term

Nativity	Men	Women	Total
United States	50	22	72
Norway	1	0	1
Ireland	3	1	4
Switzerland	3	0	3
Finland	1	0	1
England	2	2	4
Germany	1	1	2
Scotland	3	1	4
Spain	5	0	5
Italy	2	0	2
Japan	2	0	2
France	0	1	1
Canada	5	0	5
Portugal	1	0	1
China	4	0	4
Unknown	6	0	6
Totals	89	28	117

TABLE XI

Showing civil conditions of those admitted during the term

Civil conditions	Men	Women	Total
Single	52	7	59
Married	20	15	35
Widowed	11	4	15
Divorced	0	2	2
Unknown	6	0	6
Totals	89	28	117

TABLE XII

History and duration of cases of recovery discharged during the term

Duration	Duration before admission			Hospital residence			Whole period of attack		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Under one month	15	6	21	4	1	5	1	0	1
One to three months	10	2	12	11	3	14	7	2	9
Three to six months	4	1	5	13	3	16	8	3	11
Six to twelve months	1	2	3	8	2	10	7	3	10
One to two years	3	1	4	6	0	6	6	0	6
Two to five years	3	1	4	2	3	5	6	4	10
Five to twenty years	2	0	2	1	1	2	3	1	4
Unknown	7	0	7	0	0	0	7	0	7
Totals	45	13	58	45	13	58	45	13	58

TABLE XIII

Showing duration of treatment of those discharged during the term

Asylum residence	Men	Women	Total
Less than one month	4	1	5
From one to three months	11	3	14
From three to six months	18	3	16
From six to twelve months	8	2	10
From one to two years	6	0	6
From two to five years	2	3	5
From five to twenty years	1	1	2
Totals	45	13	58

TABLE XIV

Showing duration of cases of those who died during the term

Duration	Before admission			Hospital residence			Entire duration		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Under one month.....	6	2	8	2	2	4	1	0	1
One to three months.....	2	2	4	2	1	3	1	0	1
Three to six months.....	2	3	5	1	1	2	3	1	4
Six to nine months.....	3	1	4	3	1	4	1	2	3
Nine months to one year	1	0	1	1	0	1	1	0	1
One to two years	0	0	0	3	1	4	1	1	2
Two to three years	1	1	2	2	2	4	2	1	3
Three to five years.....	1	0	1	1	2	3	2	2	4
Five to ten years.....	0	1	1	0	1	1	0	1	1
Ten to twenty years.....	1	1	2	1	3	4	1	3	4
Twenty to thirty years	0	0	0	3	0	3	1	0	1
Thirty to fifty years.....	0	0	0	3	0	3	3	0	3
Unknown.....	5	3	8	0	0	0	5	3	8
Totals	22	14	36	22	14	36	22	14	36

TABLE XV

Showing duration of Hospital residence of those who died during the term

Asylum residence	Men	Women	Total
Less than one month.....	2	2	4
From one to three months.....	2	1	3
From three to six months.....	1	1	2
From six to nine months.....	3	1	4
From nine months to one year.....	1	0	1
From one to two years.....	3	1	4
From two to three years.....	2	2	4
From three to five years.....	1	2	3
From five to ten years.....	0	1	1
From ten to twenty years.....	1	3	4
From twenty to thirty years.....	3	0	3
From thirty to fifty years.....	3	0	3
Totals	22	14	36

TABLE XVI

Showing the cause of death of those who died during the term

Cause of death	Men	Women	Total
Spinal meningitis	1	0	1
Paresis	6	3	9
Gangrenous hernia	0	1	1
Pneumonia	1	2	3
Tuberculosis of the knee	1	0	1
Exhaustion from fractured hip	0	1	1
Exhaustion of insanity	3	1	4
Exhaustion of acute mania	1	0	1
Erysipelas	0	1	1
Acute mania	1	0	1
La grippe	0	1	1
Heart disease	3	0	3
Senile exhaustion	2	1	3
Syphilis	1	0	1
Enteritis of bowels	0	1	1
Aneurism of aorta	1	0	1
Tuberculosis	1	0	1
Apoplexy	0	2	2
Totals	22	14	36

TABLE XVII

Giving the age at death of those who died during the term.

Age at death	Men	Women	Total
Under twenty years	0	1	1
From twenty to thirty years	1	0	1
From thirty to forty years	5	3	8
From forty to forty-five years	1	1	2
From forty-five to fifty years	0	0	0
From fifty to fifty-five years	0	0	0
From fifty-five to sixty years	6	0	6
From sixty to sixty-five years	1	3	4
From sixty-five to seventy years	2	2	4
From seventy to eighty years	5	2	7
From eighty to ninety years	1	2	3
Totals	22	14	36

TABLE XVIII

Showing average number of patients employed, and how

Months	How employed									Average popu- lation.....
	Laundry.....	Kitchen.....	Dining-room.....	Halls.....	Needlework.....	Grounds, farm and garden.....	Men.....	Women.....	Total.....	
1909										
January	8.97	6.03	15.87	41.93	10.32	13.97	65.09	31.58	96.67	208.90
February	8.82	6.07	16.00	41.89	10.19	13.19	64.53	31.57	96.10	210.78
March	9.13	4.87	16.52	42.51	8.19	14.19	64.87	30.29	95.16	212.68
April	9.00	5.00	15.93	42.96	8.10	15.30	65.60	30.70	96.30	213.03
May	8.35	5.06	16.00	43.03	10.84	14.06	61.97	30.06	92.06	213.68
June	8.73	7.03	16.00	43.00	7.76	13.86	65.97	30.43	96.40	215.60
July	8.45	5.87	16.03	43.42	7.80	14.58	65.55	30.52	96.07	216.96
August	6.71	6.00	16.03	44.00	5.39	15.10	65.97	27.26	93.23	221.29
September	7.03	6.53	16.10	43.00	5.40	15.66	67.17	27.33	94.50	226.87
October	7.22	7.00	15.97	43.42	6.63	16.22	67.16	28.33	95.49	227.42
November	8.90	6.80	15.80	42.50	5.00	15.33	66.77	28.08	94.85	228.33
December	8.38	6.00	16.00	43.00	5.03	14.26	65.06	27.55	92.61	226.97
1910										
January	8.48	5.64	15.84	42.74	4.77	13.71	63.67	27.52	91.19	230.74
February	9.32	7.00	15.09	42.43	5.71	14.57	65.54	28.53	94.07	230.46
March	9.26	7.39	15.16	47.29	5.80	15.74	73.39	27.58	100.97	230.67
April	8.60	8.63	15.20	48.86	6.26	14.60	73.63	28.53	102.16	229.33
May	8.51	8.64	16.03	47.85	6.32	14.26	72.71	28.42	101.13	229.80
June	8.56	8.43	16.03	48.93	6.66	16.73	76.36	29.00	105.36	234.63
July	7.29	10.83	15.54	49.00	5.64	18.67	79.87	27.13	107.00	230.09
August	7.74	10.64	15.93	53.32	5.87	15.61	82.32	26.80	109.12	228.96
September	8.13	10.93	15.93	47.50	5.63	14.43	75.00	27.56	102.56	230.86
October	7.77	11.00	16.00	48.00	6.54	13.03	75.43	30.33	105.76	233.38
November	8.13	10.86	16.46	46.36	6.26	13.16	72.50	28.76	101.26	231.70
December	8.22	11.00	16.00	47.13	6.96	9.87	72.41	29.61	102.02	230.61
Totals	8.36	8.05	15.89	44.73	6.79	14.58	69.44	28.88	98.41	224.74

TABLE XIX

General statistics and movement of population for 1909 and 1910

	Men	Women	Total
Patients remaining over December 31, 1908.....	150	59	209
Admitted during the term of 1909 and 1910.....	89	28	117
Whole number treated during the term.....	239	87	326
Decrease in population during the term.....	67	27	94
	172	60	232
<i>Decrease in population during the term</i>			
Eloped.....	3	0	3
Discharged, recovered.....	36	12	48
Discharged, improved.....	8	0	8
Discharged, not improved.....	0	1	1
Discharged, not insane.....	1	0	1
Died during the term.....	22	14	36
Total decrease in population during the term.....	70	27	97
Maximum number within term (average).....	172.63	62.00	234.63
Minimum number within term.....	150.97	57.98	208.90
Daily average of patients during the term.....	163.87	61.87	224.74
Percentage of recoveries to total number admitted.....			48.80
Percentage of deaths to total number admitted.....			30.79
Percentage of recoveries to total number treated.....			17.18
Percentage of deaths to total number treated.....			11.06
<i>Movements of population from opening of Hospital on July 1, 1888</i>			
Total number of admissions.....			1,161
Total number of discharges.....			468
Total number of deaths.....			430
Percentage of deaths to total number of admissions.....			37.12

TABLE XX
Movements of population since opening of the Hospital—Gains, losses, daily averages and daily costs per patient

Term	Gains, admissions			Losses, discharges, etc.			Daily average			Per capita cost per day, whole. <i>Cents</i>	Per capita cost per day, maintenance. <i>Cents</i>	Superintendents
	Male	Female	Total	Male	Female	Total	Male	Female	Total			
January 1, 1882	117	31	148	27	4	31	114.65	35.18	149.98	89.00	74.00	A. Dawson, M.D.
December 31, 1882	20	3	23	50	8	58	114.80	35.18	149.98	79.80	67.50	S. Bishop, M.D.
1883 and 1884	62	16	78	50	7	57	121.66	38.04	159.70	69.92	62.91	S. Bishop, M.D.
1885 and 1886	48	7	55	47	7	54	121.66	38.04	159.70	69.92	62.91	S. Bishop, M.D.
1887 and 1888	49	8	57	41	10	51	124.63	39.24	174.08	80.91	63.96	S. Bishop, M.D.
1889 and 1890	50	14	64	43	7	50	134.84	39.24	174.08	65.33	57.37	S. Bishop, M.D.
January and February, 1891	2	0	2	2	0	2	138.59	43.00	181.59	81.86	64.87	S. Bishop, M.D.
March 1, 1891, to December 31, 1892	54	12	66	51	15	66	141.34	42.72	184.06	61.77	49.26	G. H. Thoma, M.D.
1893 and 1894	46	18	64	41	14	55	143.53	43.50	187.03	50.34		G. H. Thoma, M.D.
1895 and 1896	48	16	64	46	16	62	143.51	44.70	193.11	48.17		H. Bergstein, M.D.
1897 and 1898	40	22	62	49	19	68	146.10	48.05	194.15	49.19		H. Bergstein, M.D.
1899 and 1900	34	12	46	38	11	49	134.13	48.43	182.56	52.01		W. H. Patterson, M.D.
1901 and 1902	47	18	65	38	10	48	137.88	51.92	189.80	50.79		W. H. Patterson, M.D.
1903 and 1904	38	18	56	52	17	69	140.27	57.50	197.77	52.72		{ W. H. Patterson, M.D. S. C. Gibson, M.D.
1905 and 1906	70	21	91	52	27	79	136.23	52.58	188.81	53.91		S. C. Gibson, M.D.
1907 and 1908	71	27	98	69	17	86	152.17	55.70	207.87	53.12		S. C. Gibson, M.D.
1909 and 1910	89	28	117	67	27	94	163.37	61.37	224.74	56.07		S. C. Gibson, M.D.

TABLE XXI

Showing cause of insanity, as given in commitments, of those remaining in Hospital at close of term

Causes of insanity	Men	Women	Total
Alcohol	12	2	14
Masturbation	21	0	21
Injury to head	9	2	11
Worry	10	2	12
Religion	1	2	3
Fever	2	3	5
Hereditary	17	9	26
Lead poisoning	1	0	1
Disappointment in love	1	0	1
Overexertion	1	0	1
Loss of money	4	0	4
Old age	4	1	5
Epilepsy	3	3	6
Death of husband	0	2	2
Puerperal state	0	2	2
Uterine complications	0	1	1
La grippe	0	1	1
Prenatal impressions of mother	0	1	1
Syphilis	1	0	1
Childbirth	0	2	2
Heat prostration	7	0	7
Use of drugs	3	0	3
Artero sclerosis	3	0	3
Paralysis	1	0	1
Desertion by husband	0	1	1
Injury to spine	0	1	1
Death of son	0	1	1
Loss of daughter	0	1	1
Unknown	71	23	94
Totals	172	60	232

TABLE XXII

Form of mental diseases of those remaining December 31, 1910

	Men	Women	Total
Paresis (dementia paralytic)	6	0	6
Dementia, primary	2	0	2
Dementia, precox	6	4	10
Dementia, terminal	42	10	52
Dementia, chronic	6	0	6
Dementia, senile	6	2	8
Melancholia, acute	4	2	6
Melancholia, chronic	7	5	12
Mania, acute	5	1	6
Mania, chronic	34	16	50
Mania, recurrent	4	6	10
Idiocy	4	5	9
Paranoia	32	4	36
Epileptic insanity	8	4	12
Circular insanity	6	1	7
Totals	172	60	232

TABLE XXIII
Showing duration of disease before admission

Period	For the term			At close of term		
	Men	Women	Total	Men	Women	Total
Initial	1	0	1	7	6	13
one month	25	8	33	33	7	40
one to three months	15	5	20	27	9	36
three to six months	10	2	12	10	2	12
six to nine months	6	1	7	6	3	9
nine months to one year	4	0	4	8	5	13
one to two years	5	2	7	12	8	20
two to three years	3	3	6	11	1	12
three to four years	0	1	1	4	1	5
four to five years	2	0	2	4	2	6
five to ten years	8	5	13	15	8	23
ten to twenty years	0	0	0	2	3	5
thirty to forty years	0	0	0	0	1	1
Unknown	10	1	11	32	4	36
	89	28	117	172	60	232

TABLE XXIV
Showing occupation of those in Hospital at close of term

Occupation	Men	Women	Total
Man	1	0	1
Graph operator	1	0	1
Printer	2	0	2
Teachers	19	0	19
Writers	71	0	71
Maker	1	0	1
Carpenter	1	0	1
Painter	1	0	1
Merchants	7	0	7
Smiths	4	0	4
Physicians	15	0	15
Artists	4	0	4
Engineers	4	0	4
Electricians	2	0	2
Butchers	3	0	3
Doctors	2	0	2
Lawyers	1	0	1
Librarians	1	0	1
Farmers	2	0	2
Miners	2	0	2
Teachers	4	0	4
Physicians	0	9	9
Wives	0	31	31
Shopkeepers	3	0	3
Teacher	1	0	1
Printer	4	0	4
Writer	1	0	1
Editor	1	0	1
Maker	1	0	1
Dealer	1	0	1
Student	0	1	1
Teacher	0	1	1
Press	0	1	1
Press	0	1	1
Press	0	1	1
Occupation given	12	15	27
	172	60	232

TABLE XXV

Representation by counties at close of term

Counties	Men	Women	Total
Churchill	2	0	2
Clark	1	0	1
Douglas	2	1	3
Elko	19	4	23
Esmeralda	12	1	13
Eureka	18	3	16
Humboldt	17	3	20
Lander	10	3	13
Lincoln	4	0	4
Lyon	10	3	13
Nye	5	4	9
Ormsby	20	5	25
Storey	11	14	25
Washoe	38	19	57
White Pine	8	0	8
Totals	172	60	232

TABLE XXVI

Nativity of patients in Hospital at close of term

Nativity	Men	Women	Total
United States	72	33	105
Norway	2	0	2
Australia	1	0	1
Canada	18	1	14
China	9	1	10
Denmark	2	0	2
England	4	6	10
Germany	8	3	11
Ireland	15	11	26
Italy	14	0	14
Mexico	2	1	3
Portugal	1	0	1
Prussia	1	0	1
Spain	11	0	11
Sweden	3	0	3
Switzerland	6	1	7
Finland	1	0	1
Poland	1	0	1
Scotland	1	2	3
Unknown	5	1	6
Totals	172	60	232

TABLE XXVII

Showing civil condition of those in Hospital at close of term

Civil condition	Men	Women	Total
ried	28	32	60
le	118	15	133
owed	0	8	8
orced	1	2	3
owers	12	0	12
nown	13	8	16
als	172	60	232

TAILORING DEPARTMENT

Male Department—Articles made during the term of 1909 and 1910

Articles	No.
ts	280
ershirts	187
overs	165
trails	134
s	10
s	20
l	776

MATRON'S REPORT

RENO, NEVADA, January 1, 1910.

DR. S. C. GIBSON, *Superintendent Nevada Hospital for Mental Diseases.*

DEAR SIR: Please find in the following a report of the work done in the sewing-rooms and wards during the years 1909 and 1910:

Articles		Articles	
Aprons, kitchen.....	109	Brought forward.....	2,234
Aprons, gingham.....	186	Napkins, linen.....	9
Aprons, muslin.....	112	Napkins, crash.....	4
Candy bags.....	529	Pillow cases.....	83
Bags, laundry.....	18	Pillow covers, ticking.....	3
Comforters, extra quality.....	200	Sheets, double.....	4
Comforters, silkoline.....	19	Sheets, single.....	82
Curtains, long, 100 pairs.....	200	Strait-jackets.....	1
Curtains, sash, 35 pairs.....	70	Skirts, outing.....	
Curtains, transom.....	12	Skirts, muslin.....	
Chiffonier covers, hemstitched.....	12	Skirts, flannelette.....	23
Corset covers.....	12	Straw ticks.....	
Chemise.....	51	Ticks for hair mattresses.....	2
Drawers, muslin.....	60	Sofa pillows.....	2
Dresses, outing.....	12	Towels, roller.....	42
Dresses, percale and galatea.....	156	Towels, dish.....	9
Dresses, strong.....	26	Toilet sets.....	
Garters.....	176	Wrappers.....	4
Kimonas, long.....	4	Waists, shirt.....	2
Kimonas, short.....	6	Waists, under.....	1
Night dresses, muslin.....	12	Table cloths, large.....	1
Night dresses, flannelette.....	248	Table cloths, small.....	2
Night caps.....	4	Table covers.....	3
Carried forward.....	2,234	Total.....	5,155

In addition to the above articles many were made over and repaired.

Respectfully submitted,

MISS ROSE McCaffrey, *Matron.*

FINANCIAL STATEMENTS

STATEMENT I
State Indigent Insane Fund

<i>Debtor</i>		
Appropriation.....		\$92,000.00
Board—Maintenance of patients.....		2,373.00
		<hr/> \$94,373.00
<i>Creditor</i>		
Support.....	\$78,164.71	
Repairs and improvements	5,736.63	
Transportation	4,072.10	
Insurance	2,008.13	
		89,981.57
to credit of fund, December 31, 1910.....		<hr/> \$4,391.43

STATEMENT II
Distribution by departments

Administration (Supervisor's salary)	\$3,456.00
.....	24,907.28
.....	1,534.73
Insary	708.50
and lights	8,283.85
and garden.....	6,942.28
ance	2,008.13
dry	2,371.27
mental grounds.....	992.53
irs	5,736.63
intendent's residence	1,026.17
ortation	4,072.10
s	27,942.10
	<hr/> \$89,981.57

STATEMENT III

Supplies purchased during the term

Bacon and ham	\$520.77
Baking powder, cream tartar, etc.	165.76
Beans and peas	175.43
Beef	4,284.63
Bed ticking	101.47
Boots and shoes	870.80
Books and papers	1.55
Board visits and official transportation	500.00
Blankets and quilts	418.05
Brooms and brushes	212.20
Butter and cheese	393.58
Carpets and rags	33.30
Clothing and hats	1,392.81
Chocolate and cocoanut	44.83
Coffee and tea	1,622.37
Committed patients	3,504.70
Corn and oat meal	220.42
Crockery and glassware	218.70
Crackers	110.00
Curtains and blinds	55.05
Denim and shirting	336.41
Disinfectants and floor wax	305.70
Dressed turkeys	270.72
Drugs and surgical supplies	630.55
Dress goods	36.00
Dusters	4.25
Dry goods and notions	1,840.65
Eggs	552.30
Electrical goods	288.16
Fish and oysters	758.48
Flavoring extracts	53.85
Flour	4,305.82
Freight and express	890.46
Fresh fruit, candy and nuts	787.09
Fruit, canned and dried	1,113.84
Furniture	237.55
Grain and feed	1,129.68
Garden seeds	44.15
Grass seeds	92.87
Hose and rubber goods	192.06
Harness and harness repairs	119.15
Ice	1.18
Insurance	2,218.13
Hardware	557.39
Lard	243.14
Locks	45.55
Lights and fixtures	1,097.32
Lime, cement and plaster	58.13
Liquor	93.95
Lubricants	46.25
Lumber	644.45
Machinery	602.95
Macaroni and vermicelli	161.65
Mattresses	509.65
Matting and mats	8.00
Miscellaneous labor	1,005.01
Miscellaneous supplies	376.24
Cows	303.40
Muslin and sheeting	803.59
Olive oil and condiments	222.80
Plated ware and optical goods	32.06
Paints, oil, glass, etc.	790.16
Pipe and pipe fittings	35.13
Returned escapes	111.70
Rice and cracked wheat	297.06
Rolled oats and pearl barley	114.58
Rope, twine and sacks	86.09
Salt	119.80
Sole leather	5.50
Carried forward	\$39,427.01

STATEMENT III—Continued

bought forward	\$39,427.01
ap, lye, etc.	905.95
uthtons and urinals	94.60
oons and cutlery	93.93
ces and pepper	143.24
rch	84.21
ibling	83.50
tionery and printing	125.55
zar	1,982.65
ephone, telegrams, stamps, etc.	158.78
ble cloths and napkins	151.25
read and yarn	46.55
ware and agaware	376.66
wels and toweling	162.38
acco	1,509.56
nsportation of choir	3.10
getables, fresh	126.01
getables, canned	160.77
hicles	130.00
egar	56.34
ood, coal and fuel oil	6,125.87
roleum and oil cloth	248.60
aries	37,111.70
up	672.36
als.	\$89,981.57

STATEMENT IV

Inventory of property on hand December 31, 1910, as per the books of the Hospital by departments

rd	\$1,218.50
y	269.25
ensary	639.87
and lights	25,332.45
n and garden	11,847.97
rance	2,218.13
ndry	1,401.02
airs	924.03
erintendent's residence	1,326.80
ds	22,380.08
als	\$67,558.10

STATEMENT V

Stock slaughtered. Value computed at current prices

Cows (10) 4,980 pounds	\$448.20
Calves (54) 4,556 pounds	502.16
Hogs (109) 15,270 pounds	2,300.00
Chickens (326)	244.50
Ducks (50)	37.50
Total	\$3,532.36

STATEMENT VI

Farm and Garden

<i>Debtor</i>		
January 1, 1909—To personal property as per inventories as follows:		
Machinery	\$815.85	
Vehicles	1,111.50	
Harness, robes, etc.	286.25	
Poultry	267.60	
Dairy	154.25	
Live stock	3,897.00	
Total expenditures		\$6,532.55
Total		6,942.28
<i>Creditor</i>		
Products raised as follows (values hereto attached, computed at prices current at time of gathering or using):		
<i>Vegetables—</i>		
Asparagus, 3,000 pounds	\$150.00	
Beets, 12,000 pounds	120.00	
Beans, string, 3,000 pounds	240.00	
Cabbage, 14,000 pounds	280.00	
Cauliflower, 480 heads	48.00	
Celery, 3,600 bunches	360.00	
Corn, 1,200 dozen	240.00	
Cucumbers, 7,000 pounds	350.00	
Carrots, 16,000 pounds	160.00	
Lettuce, 5,000 heads	150.00	
Watermelons, 1,400	300.00	
Muskmelons, 1,800	180.00	
Onions (dry), 20,000 pounds	300.00	
Onions (green), 800 bunches	80.00	
Potatoes, 180,000 pounds	2,700.00	
Parsnips, 3,000 pounds	30.00	
Peppers, 400 pounds	80.00	
Peas, 800 pounds	80.00	
Radishes, 800 bunches	40.00	
Squash, 7,000 pounds	70.00	
Turnips, white, 20,000 pounds	200.00	
Turnips, yellow, 25,000 pounds	250.00	
Tomatoes, 5,000 pounds	200.00	
Rhubarb, 600 pounds	24.00	
<i>Hay—</i>		\$6,632.00
Hay, alfalfa and timothy		4,800.00
<i>Dairy—</i>		
Milk, 58,000 gallons		8,700.00
<i>Stock slaughtered—</i>		
Cows (10) 4,980 pounds	\$448.20	
Calves (54) 4,556 pounds	502.16	
Hogs (109) 15,270 pounds	2,300.00	
<i>Poultry—</i>		3,250.36
Chickens (326)	\$244.50	
Ducks (50)	37.50	282.00
Eggs, 3,744 dozen		1,123.00
<i>Grain—</i>		
Wheat, 13,000 pounds	260.00	
Oats, 10,000 pounds	200.00	460.00
Total		\$25,247.36

STATEMENT VI—Continued

<i>Creditor</i>		
December 31, 1910—By value of the products as above.....		\$25,247.36
December 31, 1910—By inventories of personal property:		
Machinery.....	971.05	
Hides.....	1,351.50	
Fur, robes, etc.....	323.10	
Furniture.....	334.25	
Horse.....	1,500.00	
Horse.....	269.25	
Horse stock.....	5,185.00	
		9,934.15
<i>Debtor</i>		\$35,181.51
Inventories and expenditures as above.....	\$13,474.83	
Direct board of farm and garden employees (no account of same Hospital books) 116 months at \$15 per month.....	1,740.00	
		11,734.83
		\$23,446.68

STATEMENT VII
Farm Contingent Fund

<i>Debtor</i>		
January 1, 1909—To cash on hand.....	\$379.26	
Cash from sale of pigs.....	574.87	
Cash from sale of hides.....	149.23	
Cash from sale of 2 tubercular cows.....	45.00	
Cash from rent of team.....	7.00	
Cash for meals furnished nonresident employees.....	37.50	
Cash from rent of State Park, 1909 and 1910.....	550.00	
Cash from sale of 1,400 gallons crude oil.....	53.95	
Cash from sale of old wagon.....	10.00	
Cash from check issued, but not presented.....	13.50	
Cash from check issued, but not presented.....	20.00	
		\$2,340.31
<i>Creditor</i>		
Cash for 6 days' labor of laundryman.....	\$11.00	
Cash paid for 33,876 pounds of small spuds.....	98.56	
Cash paid for 272 loads of malt.....	418.00	
Cash paid for 300 small chicks.....	20.10	
Cash paid to Troy Laundry for laundry work.....	10.60	
Cash paid for 129 days' labor harvesting.....	244.25	
Cash paid for 32 days' team hire.....	64.00	
Cash paid for 34½ days' labor on reservoir.....	71.25	
Cash paid for 3 loads of straw.....	6.00	
Cash paid for 2 years' subscription Carson Appeal.....	16.00	
Cash paid for taking depositions.....	5.00	
Cash paid for typewriting.....	20.00	
Cash paid for advertising for domestic.....	1.40	
Cash paid for violin repairs.....	2.95	
Cash paid for harness repairs.....	9.95	
Cash paid for Christmas trees, 1909 and 1910.....	14.00	
Cash paid for sundry stationery.....	2.15	
Cash paid for popcorn.....	8.00	
Cash paid for dishes.....	5.95	
Cash paid for closet float.....	1.00	
Cash paid for 5 gallons disinfectant.....	10.00	
Cash paid for drake and setting eggs.....	7.25	
Cash paid for boar pig.....	20.00	
Cash paid for 5½ months' wages dairyman's helper.....	158.00	
Cash paid for chicken feed.....	4.25	
Cash paid for repairs on wagon.....	2.00	
Cash paid for seed grain.....	74.67	
Cash paid for barrels.....	13.00	
Cash paid for surrey.....	240.00	
Carried forward.....	\$1,559.33	

REPORT OF HOSPITAL FOR MENTAL DISEASES

STATEMENT VII—Continued

Carried forward	\$1,559.33	
By cash paid for butchering tools	6.80	
By cash paid for seven geese	12.25	
By cash paid for honey, unpaid bill of 1906	7.20	
By cash paid for threshing	36.65	
By cash paid for 50 gallons of gasoline	12.25	
By cash paid for registering Holstein calf	2.00	
By cash paid to Southern Pacific for land rent, 1910 and 1911	10.00	
Cash balance on hand December 31, 1910		\$1,646.48
		698.83
		\$2,340.31

STATEMENT VIII

Prepared articles of food made from products of Hospital farm

Lard, pounds	2,180	String beans, gallons	240
Pickles, gallons	320	Corn, gallons	40
Tomatoes, gallons	160	Currant jelly, gallons	60
Sauerkraut, gallons	720	Tomatoe preserves, gallons	72

STATEMENT IX

Patients' Deposit Fund

<i>Debtor</i>			
January 1, 1909—To cash on hand	\$5.00		
To cash received from patients during 1909	437.87		
			\$442.87
<i>Creditor</i>			
By cash disbursed for patients during 1909			171.10
Cash in fund December 31, 1909			\$271.77
<i>Debtor</i>			
January 1, 1910—To cash on hand	\$271.77		
To cash received from patients during 1910	699.35		
			\$941.12
<i>Creditor</i>			
By cash disbursed for patients during 1910			289.73
Cash in fund December 31, 1910			\$651.39



STATE OF NEVADA

BIENNIAL REPORT

OF THE

STATE BOARD OF HEALTH

1909=1910

S. L. LEE, M.D., Secretary



CARSON CITY, NEVADA

PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911



MEMBERS STATE BOARD OF HEALTH

N J. SULLIVAN, M.D.....	Virginia City
. F. POPE, M.D.....	Battle Mountain
. LEE, M.D.	Carson City

BIENNIAL REPORT

CARSON CITY, NEVADA, January 2, 1910.

J. TASKER L. ODDIE, *Governor of Nevada.*

R: I submit herewith the biennial report of the State Board of Health for the years 1909 and 1910:

Under our present health laws the board is sadly handicapped in its efforts to obtain morbidity reports from the physicians, or, in fact, vital statistics of any kind.

The Secretary of the State Board appealed, through circular letters, to the chairmen of the several County Boards of Health for such information as they could give along those lines. All of them responded promptly except those of Lander and Lincoln Counties. From the latter not one item was obtainable, nor anything from the chairman in Lander County; however, Dr. Geo. F. Pope of Battle Mountain kindly complied and forwarded a comparatively correct list of deaths that have occurred in that county during 1909 and 1910.

Thanks are due to the State Board of Embalmers for valuable information given the secretary. Through that association a complete list of deaths has been supplied from all the counties in which they have a representative, except from Lander and Lincoln.

It is to be regretted that no matter how important the subject, the information that might entail, or for information sought by sister States or the National Government, physicians will not, as a rule, supply it unless compelled to do so by legislative enactment.

The following article from the Michigan Monthly Bulletin gives the reason and necessity for such reports, words so trite and pungent as to be, it would seem, to the heart and conscience of every practicing physician:

THE PHYSICIAN AND VITAL STATISTICS

Physicians, like lawyers and teachers, are safeguarded in the practice of their profession. This is because the maintenance of health, like the maintenance of property and of education, is in large measure a duty of the government and in discharging his profession the physician is at the same time promoting a primary interest of the State.

In return for the unusual protection thrown by the law around the profession of medicine, every physician is expected and, indeed, lawfully required to report on all sorts of events which come to his knowledge, that is, to report promptly on every death, every birth and every case of contagious disease occurring in his practice. Now and then a physician objects to this requirement because no fee

is paid for its performance and he thinks that the State has no right to make demands upon his time and professional knowledge without paying him. The objection seems forcible, but it is not. The true payment that the State makes for these services is the protection it throws around the medical profession. Thus one of our highest medical and statistical authorities, Dr. John Shaw Billings, has said: "The certification of the causes of death by physicians is the essential foundation of legislation with regard to the qualifications which the State has a right to demand from practitioners of medicine," and a standard legal treatise on public health declares: "It is within the power of the State to compel the performance of these duties (that is, reporting deaths and births) without compensation, in the interest of the general welfare."

It is only now and then that an individual physician questions the right of the State to this information. But many who do not challenge the right of the State are careless and dilatory in the performance of the duty. This heedlessness is an obstacle to effective work on the part of the State Department of Health far more difficult to overcome than a direct refusal to report on the part of a few. It is to such physicians especially that this article is addressed in the hope of showing the necessity and the benefit of these records.

CONTAGIOUS AND INFECTIOUS DISEASES

Epidemics of communicable diseases have prevailed to a greater or less extent in various parts of the State. To obtain as much light as possible upon the subject, the secretary, on October 25, 1910, addressed the following letter to the chairmen of the several County Boards of Health:

CARSON CITY, October 25, 1910.

MY DEAR DOCTOR: Will you kindly give me at your earliest convenience a statement of any epidemic or epidemic diseases that have prevailed in your county during the years 1909 and 1910?

The law does not enable the State Board of Health to obtain any vital statistics, and for that reason I am appealing to the several county physicians to aid me along those lines. Your report will be incorporated with mine to the Governor, at the convening of the coming Legislature.

If you have not time to give me an extensive report, please favor me with a brief statement of the most important events in the premises.

Sincerely yours,

S. L. LEE,

Secretary State Board of Health.

To this communication the following responses were received:

RENO, October 29, 1910.

S. L. LEE, M.D., *Secretary State Board of Health, Carson City, Nevada.*

MY DEAR DOCTOR: In regard to your letter of the 25th concerning vital statistics in our county, I will say that I am in about the same position as you are, and the only way that I will be able to make any report at all to you will be to write to all the doctors in the county, asking them for information concerning any epidemic disease they may have treated during the last two years, and go to the records of the City Board of Health.

Some two years ago I wrote all the physicians in the county, asking them to report to me any such cases as came under their observation. This they did for a month or two, and then forgot it.

As I remember now, there was a small epidemic of typhoid fever in Wads-

th last year. The number of cases I cannot give you now. We had about cases of smallpox here this year, about six cases of scarlet fever, and a few of typhoid fever.

will make an effort to give you a detailed report as soon as possible. As it require considerable work, it may take me a week or two. If this is satisfactory, please let me know.

With very kindest regards, I am yours very truly, S. K. MORRISON,
City Physician.

DAYTON, October 29, 1910.

S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

DEAR SIR: Your letter of recent date received, and contents noted.

The following epidemic diseases were treated by me during the year 1910:

Male, white, age about 42, varioloid, Silver City, Nevada, January 8-22; recovery.

Female, white, age about 34, variola confluent, Silver City, Nevada, January February 19; recovery.

Female, white, age about 28, scarlet fever, Silver City, Nevada, October 12-30; convalescent.

Infant, white, age about 28 months, diphtheria, Dayton, Nevada, July 27-August 11; recovery.

Fraternally yours, BEAUMONT BROWN,
Chairman Lyon County Board of Health.

GOLDFIELD, October 3, 1910.

S. L. LEE, M.D., *Secretary State Board of Health, Carson City, Nevada.*

DEAR SIR: Yours of the 26th instant to hand. In reply will state that during 1910, five cases anterior poliomyelitis; during August three case of same. There were three deaths, but only one (I think) reported (Esmeralda County). We now have epidemic of pertussis, three hundred cases in Goldfield and Opah; no deaths.

No other contagious disease.

Respectfully, D. A. TURNER,
Chairman Esmeralda County Board of Health.

FALLON, November 9, 1909.

S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

DEAR SIR: At a meeting of the Board of County Commissioners at which sitting Drs. G. L. Dempsey and G. M. Gardner were present, having been called County Board of Health, it was ordered that the State Board of Health be notified that there were about fifteen cases of scarlet fever in the Carson Sink; each of said cases is under quarantine regulations, and that the schools in Humboldt District No. 3 and Smart District No. 10 have been closed, to which restricts the cases are so far confined.

Yours respectfully, G. L. DEMPSEY, M.D.,
Chairman Churchill County Board of Health.

ELKO, November 11, 1910.

S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

DEAR DOCTOR LEE: In response to your kind letter of October 25th, we would state that the following epidemic diseases have been present in Elko County during the years of 1909 and 1910:

Scarlet fever, about twenty cases.

Measles, possibly 300 cases.

Whooping cough, diphtheria and smallpox.

In addition to these, there have been nearly fifty cases of typhoid fever, and possibly as many of pneumonia.

This record is only approximate, as there are no statistics kept, and no report made of any of these diseases at the present time.

Yours very truly,

ARTHUR J. HOOD,
Chairman Elko County Board of Health.

FALLON, November 17, 1910.

DR. S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

MY DEAR SIR: As per request I send you a brief statement of an epidemic of smallpox that prevailed in this county during the spring of 1910.

There was a total of thirty-five cases treated, of which number twenty-one were white and fourteen Indians. Most of the cases were of mild type, only two whites and four Indians being confluent.

Respectfully yours,

C. A. HASCALL, M.D.,
Chairman County Board of Health.

RENO, November 26, 1910.

DR. S. L. LEE, *Carson City, Nevada.*

MY DEAR DOCTOR: The reports I sent you and which you returned were simply copies of the reports that are on file at the City Board of Health's office at Reno. I am no longer connected with the City Board of Health, so all your thanks for these reports of mine are appreciated, yet they are the reports of Dr. John Lewis and Dr. Rice; the latter is health officer of Reno at present.

We have had no cases of poliomyelitis reported, and I have heard of none during the last two years. I have personally had charge of the smallpox cases in Reno for the last six years, and know that there have been no deaths from this disease in Reno. There was one death in Verdi, I believe, in 1904.

I believe your death report is correct, but I hope you noticed the number of residents and nonresidents in the report, for Reno is becoming a medical center, and with an apparently high death rate. When we sift it down we find that nonresidents is what brings our death rate up so high.

If you wish these reports I can give them to you each month, or can give you a yearly report; possibly sending you a copy of the report each month will be more satisfactory.

With kindest regards, I am yours very truly.

S. K. MORRISON, M.D.

LAS VEGAS, November 26, 1910.

DR. S. L. LEE, *Carson City, Nevada.*

DEAR DOCTOR: Please pardon my delay in making reply to your letter of inquiry. After carefully thinking the matter over, I cannot recall any epidemic that has prevailed in this county during the years of 1909 and 1910.

Yours very truly,

ROY W. MARTIN, M. D.,
Chairman Clark County Board of Health.

SPARKS, November 29, 1910.

DR. S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

MY DEAR DOCTOR LEE: In reply to your letter I will say that during the month of July I had five or six cases of diphtheria and one case of scarletina in October. I had a case of varicella in September and another in November. No measles that I have heard of. The same applies to smallpox. Had one case of

oid in a two-year-old child in September; and, while I kept no case record of them, I presume I sent ten or twelve cases of typhoid to the Company Hospital in San Francisco. No deaths in any of them. I do not recall a single case in the series which occurred in any except Japanese or Greek laborers. I had twenty-five or thirty suspects of all races, but the ones mentioned were the ones who caught it.

Very truly yours,

W. L. SAMUELS, M.D.,

Ex-President State Board of Medical Examiners.

BATTLE MOUNTAIN, November 30, 1910.

S. L. LEE, *Carson City, Nevada.*

DEAR DOCTOR LEE: Yours of the 28th at hand. In regard to the statistics of Lander County, I would say that I can give you a full report for the north end of the county, and a little later will be able to give you a report for the south end of the county.

NORTH LANDER COUNTY—DEATHS, 1909-1910

Pneumonia	3
Scarlet fever.....	1
Railroad accident.....	2
Abscess of the liver.....	1
Accidental gunshot.....	2
Typhoid	1
Infantile gastro-enteritis.....	1
Pulmonary tuberculosis.....	2
Acute nephritis.....	1
Drowning	2
Pericarditis and myocarditis.....	1
Total	17

INFECTIOUS AND COMMUNICABLE DISEASES

Whooping cough.....	52
Measles.....	48
Diphtheria	5
Scarlet fever.....	11

I have had no cases of acute anterior poliomyelitis in the county for three years, when there were four cases in Austin.

In this report will do for the north end of the county, I will get a report for the south end a little later.

Sincerely yours,

G. F. POPE, M.D.

Dr. Pope subsequently reports 21 deaths in Austin, Lander county, during the years 1909-10, but does not give cause.

RECAPULATION OF DEATHS—LANDER COUNTY

Pneumonia	3
Scarlet fever.....	1
Railroad accident.....	2
Abscess of the liver.....	1
Gunshot, accidental.....	2
Typhoid fever	1
Gastro-enteritis.....	1
Tuberculosis	2
Acute nephritis.....	1
Drowned	2
Pericarditis	1
Other causes	21
Total	38

CARSON CITY, December 1, 1910.

Dr. S. L. LEE, *Secretary Nevada State Board of Health, Carson City, Nevada.*

DEAR DOCTOR: In reply to your request as to the vital statistics of Ormsby County, Nevada, for the year 1910, I herewith enclose the following:

BIRTHS	
Males.....	37
Females.....	43
Twins (3).....	6
Total.....	86
DEATHS	
Carcinoma.....	4
Pulmonary tuberculosis.....	2
Pneumonia.....	3
Typhoid.....	3
Tetanus.....	1
Nephritis.....	1
Apoplexy.....	6
Uremia.....	1
Intestinal obstruction.....	3
Heart cases.....	2
Tabes dorsalis.....	1
Diabetes.....	2
Suicide.....	1
Cirrhosis of the liver.....	2
Pulmonary oedema.....	1
Angina pectoris.....	1
General paresis.....	1
Hepatic insufficiency.....	1
Stillborn.....	1
Pernicious anemia.....	1
Puerperal septicemia.....	1
Asthenia.....	3
Total (Males 28, Females 14).....	42

I wish to state that we have had no epidemic of any one disease during the year, and that the sanitary conditions of the county are gradually on the improve. Movement is now in progress for the inspection of the milk supply of Carson City, as well as meat and other food supplied to the public.

I am inclined to believe that if the accurate statistics of death among the Indians in the county were possible, that your board would find a great increase in the death rate due to pulmonary tuberculosis. I advise the free distribution of antitoxin to each county health officer, so that each officer throughout the State may distribute the antitoxin to the physicians requiring it for the needy poor.

Trusting that this record may be of some value to you, I am very truly yours,

WM. J. CIRCE, M.D.,

Chairman Ormsby County Board of Health.

VIRGINIA CITY, December 9, 1910.

Dr. S. L. LEE, *Secretary State Board of Health, Carson City, Nevada.*

DEAR DOCTOR: In answer to your questions I will state that there has been no case of poliomyelitis reported here, no diphtheria, smallpox or measles, during the years of 1909 and 1910.

In 1909 we had an epidemic of scarlet fever. During the months of Septem-

, October and November some fourteen cases developed, resulting in one death.

In 1909 there were about eight cases of typhoid fever, one of which came here from Dayton, Lyon County. Of the other seven, three were in one family. No deaths.

In the summer of 1910 two cases of scarlet fever in one family were reported. It was a very mild type. No death.

No whooping cough reported, but I have been told there were two cases in Storey, Lyon County. The disease was contracted and developed in Los Angeles.

In the fall of 1910 an epidemic of scarlet fever of very mild form broke out in Silver City, Lyon County. No deaths; in fact, it was so light that the hardest work we had was to keep the children in bed.

There have been two or three cases of pneumonia among the very aged this year, resulting in one death. I don't think we had a single case of pneumonia during the whole of last winter.

Very sincerely,

JOHN J. SULLIVAN, M.D.,
Chairman Storey County Board of Health.

ACUTE ANTERIOR POLIOMYELITIS

The secretary, through widespread correspondence and every other available channel, endeavored to obtain a complete list of all cases of acute anterior poliomyelitis which had developed in the State during the past two years. The information, which is believed to be correct, gives the history of but nine cases, eight having occurred in Goldfield, Nevada County, and one in Reno, Washoe County.

PELLAGRA

All endeavors to locate a single case of pellagra proved unavailing.

TUBERCULOSIS

In my biennial report of 1905-1906, I called the Governor's attention to the necessity for some legislation in the matter of tuberculosis, in the following words:

I would respectfully call the attention of your Excellency to another very grave matter, that of tuberculosis. So far, we of the mountains have been comparatively immune from the ravages of this "great white plague," every year we see a steady increase in the number of its victims. The great States of the East, South, North, and the Middle West are waging a combined war against it. We of the western mountain States have done but little in the way of establishing hospitals or sanitariums for the treatment of such cases, nor have we given material aid towards the organization of anti-tuberculosis societies for the prevention, as far as possible, of the development of the scourge.

At the time the above was written, comparatively few cases resulted in death, annually, from this disease, while the table of deaths for 1909 and 1910 places tuberculosis in the fourth column of fatalities, its victims being exceeded only by those of accidents, heart disease and pneumonia.

Surely some appropriation should be made and methods devised to enable this State to join her sisters in a vigorous crusade against its invasion.

PURE MILK QUESTION

On account of prevailing stomach and bowel trouble among infants and young children, especially with "bottle babies," during the summer and fall of 1909, the question of milk inspection was widely discussed, but the honor of leading in this crusade is due to the Esmeralda County Board of Health, under the direction of its aggressive and efficient chairman, Dr. D. A. Turner of Goldfield. Early in March the Esmeralda County Board issued the following ordinance, and submitted it to the State Board of Health for ratification and approval:

AN ORDINANCE TO PRESERVE THE PUBLIC HEALTH, TO PREVENT AND RESTRICT DISEASE IN ESMERALDA COUNTY, STATE OF NEVADA, BY PROVIDING FOR THE TESTING OF DAIRY HERDS AND OTHERWISE REGULATING THE SALE OF MILK, CREAM, BUTTER OR OTHER DAIRY PRODUCTS, AND TO PROVIDE FOR THE PUNISHMENT OF VIOLATIONS OF THIS ORDINANCE.

The County Board of Health of Esmeralda County, State of Nevada, does ordain as follows:

SECTION 1. From and after March 8, 1910, any person, firm or corporation selling or disposing of any milk, cream, butter or any other dairy or creamery products in Esmeralda County, State of Nevada, shall make application for a license so to do by filing with the Chairman of the County Board of Health of said county, an application in writing, which shall state explicitly:

- (1) The name and address of the applicant;
- (2) The names and addresses of all persons, firms or corporations from whom the applicant purchases or procures milk, cream, butter or other dairy or creamery products;
- (3) The number of cows, and their breed, owned or milked by the applicant;
- (4) The number of cows, and their breed, owned or milked by each of the persons, firms or corporations from whom the applicant purchases or procures milk, cream, butter or other dairy or creamery products;
- (5) The nature of the premises and of the business of the applicant;
- (6) The nature of the premises and of the business of each of the persons, firms or corporations from whom the applicant purchases or procures milk, cream, butter or other dairy or creamery products.

The application shall be accompanied by a certificate or certificates from an inspector or inspectors whose competency and reliability are certified to in writing by the State Veterinarian of Nevada, such inspector's certificate certifying that said cattle have been examined and subjected to the tuberculin test, and found free from disease within one year prior to the date of the filing of the application, and that the dairies, creameries or other premises upon which said cattle are kept, or from which the milk, cream, butter or other dairy or creamery products are obtained, are maintained and kept in a sanitary condition. Upon being satisfied of the authenticity of the certificates, the County Board of Health shall

to the applicant a license for the period of one year to sell or dispose of the said products in Esmeralda County, Nevada.

SEC. 2. Additional cattle, other than the natural increase of the herd, may be added to any herd at any time, provided that the holder of the license submits to the chairman of the said board, within one week prior to such addition, a written statement showing the approximate number of cows added to the herd, from whom and where they were obtained, and by accompanying such statement with a certificate from the inspector as provided in Section 1 of this ordinance.

SEC. 3. The expense of the inspection or examination of any herd or premises is not to be charged against the county or State, or this board.

SEC. 4. Every license provided for in this ordinance shall be renewed at least once each year. And this board may, at any time, for good cause, revoke any license.

SEC. 5. Any person, firm, or corporation refusing or neglecting, within five days after having been duly notified in writing, to comply with this ordinance, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars (\$50), nor more than two hundred dollars (\$200), or by imprisonment in the county jail for a period of not less than twenty-five (25) days nor more than one hundred (100) days, or by both such fine and imprisonment.

COUNTY BOARD OF HEALTH OF ESMERALDA COUNTY,
By D. A. TURNER, M.D., *Chairman.*

RATIFICATION OF STATE BOARD OF HEALTH

The State Board of Health of the State of Nevada, having met in a regular session on this 31st day of March, 1910, and

WHEREAS, Said board has been advised that a certain ordinance has been adopted in and for the County of Esmeralda, entitled as follows: "An Ordinance to preserve the public health, to prevent and restrict disease in Esmeralda County, State of Nevada, by providing for the testing of dairy herds, and otherwise regulating the sale of milk, cream, butter and other dairy or creamery products, and to provide for the punishment of violations of this ordinance"; and

WHEREAS, The State Board of Health of the State of Nevada has fully considered the objects and purposes of said ordinance, and being fully cognizant of the conditions now existing in Esmeralda County, and the necessity of strict regulations along the lines of said ordinance; and

WHEREAS, This board is by law vested with the authority and power to promulgate and enforce such regulations for the better preservation of public health in contagious and epidemic diseases as shall be judged necessary; and

WHEREAS, There is danger of contagious and epidemic diseases in Esmeralda County, if impure milk, cream, butter and other dairy products are permitted to be delivered to the people of Esmeralda County; therefore, be it

Resolved, That this board does hereby ratify and approve the aforesaid ordinance, and does hereby adopt said ordinance as a regulation of this board for the better preservation of the public health.

S. L. LEE, M. D.,
Secretary of the State Board of Health.

GOLDFIELD, May 3, 1910.

DR. S. L. LEE, *Carson City, Nevada.*

DEAR DOCTOR: Yours of the 23d ultimo to hand, and I am very glad to have the State pass the resolution which you enclosed to me. I think that it is a very good move on the part of our local Board of Health, and I am sure that if the State Board took the matter up with the several County Boards a great deal of good would be accomplished.

With kindest personal regards, I remain yours very truly,

D. A. TURNER.

P. S.—The good already accomplished by this ordinance is manifest here by our local dairy, who now deliver their milk in half-pint, pint, quart and gallon sealed jars, which have been pasteurized and properly sterilized. D. A. T.

As will be seen by Dr. Turner's letter, dated May 3, 1910, the results of the ordinance have been entirely satisfactory.

It is to be hoped every County Board in the State will follow the course adopted by the Esmeralda Board, and that inspection of milk, cream, butter, or other dairy or creamery products may become general rather than local.

DEATHS ACCORDING TO CAUSE FROM DECEMBER, 1909, TO NOVEMBER, 1910, INCLUSIVE

Countries	Totals	10	20	14	60	83	21	50	56	30	80	52	221	66	62	824
Churchill	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Clark	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Douglas	6	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Elko	4	4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Esmeralda	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Eureka	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Humboldt	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Lander	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Lincoln	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Lyon	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Nye	7	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
Ormsby	4	4	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Washoe	19	15	15	23	10	1	1	1	1	1	1	1	1	1	1	1
Storey	2	3	3	10	8	2	2	2	2	2	2	2	2	2	2	2
White Pine	6	6	8	5	1	1	1	1	1	1	1	1	1	1	1	1
Totals	60	84	32	7	6	24	17	90	32	15	32	12	16	15	9	824
Tuberculosis	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Pneumonia	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Heart disease	3	9	6	6	2	2	2	2	2	2	2	2	2	2	2	2
Cancer	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Bright's disease	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Diabetes	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Other disease of the kidney	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Alcoholism	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Accident	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Suicide	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Homicide	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Cerebral hemorrhage	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Other forms of hemorrhage	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Typhoid fever	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Peritonitis	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Disease of the liver	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Measles	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Whooping cough	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Diphtheria	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Meningitis, various forms	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Gastro-enteritis	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Age-Senility	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Stillborn	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Other causes	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60
Totals	1	5	3	2	2	1	1	1	1	3	5	6	9	8	66	60

*No record from these counties.

DEATHS ACCORDING TO AGE FROM DECEMBER, 1909, TO NOVEMBER, 1910, INCLUSIVE

Counties	Under 1 year of age...	From 1 to 5 years.....	From 5 to 10 years.....	From 10 to 15 years.....	From 15 to 20 years.....	From 20 to 25 years.....	From 25 to 30 years.....	From 30 to 35 years.....	From 35 to 40 years.....	From 40 to 45 years.....	From 45 to 50 years.....	From 50 to 55 years.....	From 55 to 60 years.....	From 60 to 65 years.....	From 65 to 70 years.....	From 70 to 75 years.....	From 75 to 80 years.....	From 80 to 85 years.....	From 85 to 90 years.....	From 90 to 95 years.....	From 95 to 100 years...	Over 100 years.....
Churchill	1			1	1	1	1	2	2	2		1		2								
Clark			1	1	1	1	1	4	2	2				2								
Douglas				1	1	1	1			2	1	6	4	5			1	1				
Elko	3	2			3	7	9	6	1	2	1	5	4	5		4	5				1	
Esmeralda	15	2	2	1		3	3	5	3	6	5	5	7	5	2	5						
Eureka				1						1	1	2	4	1	1	2		1	1			
Humboldt	2					3	3	4	4	4	7	6	6	2	6	2	1	1				
Landers*																						
Lincoln*																						
Lyon	2	2	1		1	1	2		1	1	1		7	3	3	2		1	1			
Nye	5	2		1	1	3	5	7	8	11	7	4	4	3	2	3	3	1	1			
Ormsby	2		1	1			2	2	2	2	4	4	5	6	2	4	6	2	1			
Storey	9	2	2		1	3	1	4	3	3	3	2	6	8	2	7	5	6				
Washoe	14	7	2	4	6	9	23	13	19	10	16	13	12	9	11	12	19	6	1			
White Pine.	11	1	1		3	6	6	6	5	6	2	3	2	3			1					
Total	64	18	10	10	17	36	60	55	49	50	48	47	59	49	31	39	46	19	5		1	1

*No report from these counties.

RECORD OF BIRTHS IN SOME OF THE PRINCIPAL TOWNS IN THE STATE, FROM DECEMBER, 1909, TO DECEMBER, 1910, INCLUSIVE

Counties	Towns	Estimated population	Males	Females	Twins	Totals
Elko	Reno	15,000	277	204		481
	Tonopah	5,000	64	61	2 pairs	129
Elko	Carson City	3,000	37	43	3 pairs	86
Elko	Ely	2,500	58	54	1 pair	114
Elko	Winnemucca	2,000	57	55		112
		27,500	493	417	12	922

OFFICE OF COUNTY RECORDER AND AUDITOR,
STOREY COUNTY, NEVADA, January 14, 1911.

J. LEE, M.D., *Secretary State Board of Health, Carson City, Nevada.*

DEAR SIR: In answer to a communication you sent to Mr. Greenhalgh on the 28th day of November, 1910, regarding the number of births recorded in Storey County for the years 1909 and 1910 permit me to say that I find there has been no births recorded in this county since the 24th day of December, 1908.

Yours respectfully

JEROME J. QUINLAN,
County Recorder.

ROSTER OF LICENSED EMBALMERS RESIDING IN NEVADA

Names	Address
John L. Keyser, President	Elko
George E. Kitzmeyer, Secretary	Carson City
Thomas F. Dunn, Treasurer	Goldfield
Mark T. Dunn	Goldfield
William Gulling	Reno
Archer	Reno
Groesbeck	Reno
Clock	Reno
Ed D. Thomas	Reno
McPhail	Sparks
John B. Kenny	Virginia City
Edward W. Wallis	Virginia City
Grace N. Evans	Carson City
Sam J. Downey	Carson City
Mark Nevin	Ely
Robbins	Ely
Bates	Ely
Marsh	Tonopah
Gallagher	Hawthorne
Rodgers	Manhattan
Kearns	Austin
Black	Fallon
Moody	Mina
Griffith	Las Vegas
Ed D. Smith	Las Vegas
Alter	Winnemucca
Charles Rallsbach	Winnemucca
Baciglupi	Rhyolite
Mark J. Cavanaugh	Rawhide
Anderson S. Phipps	Yerington
Charles C. H. Hjul	Eureka
Deck	Pioche
Sam J. Otter	Mason

RECOMMENDATION

I would respectfully call your Excellency's attention to the necessity for an amendment or total repeal of our present health law. The need for morbidity reports from all physicians of the State is apparent. General sanitation, school, food and water inspection are a necessity, and an appropriation should be made sufficiently large to insure the best results. Our present health law is inadequate to the needs of the inhabitants, and the appropriation to carry it into effect less than obtains in any Territory in the Union, and much less than any of the States.

Respectfully submitted,

S. L. LEE,
Secretary Nevada State Board of Health.

O



STATE OF NEVADA

BIENNIAL REPORT

OF THE

SURVEYOR-GENERAL

AND

STATE LAND REGISTER

1909=1910

C. L. DEADY
Surveyor-General and State Land Register



CARSON CITY, NEVADA

PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911



LETTER OF TRANSMITTAL

OFFICE OF THE
SURVEYOR-GENERAL AND EX OFFICIO STATE LAND REGISTER,
CARSON CITY, NEVADA, January 2, 1911.

the Honorable T. L. ODDIE, Governor of the State of Nevada.

SIR: In conformity with an Act of the Legislature, approved February 17, 1893, entitled "An Act relating to public reports and repealing all other Acts in relation thereto," I have the honor to submit the accompanying report of the transactions of the State Land Office for the years 1909 and 1910, showing the status of the several land grants to the State by the General Government, the selections under those grants which have been approved to the State, the number of acres applied for, the number of contracts entered into for the purchase of those lands, the number of patents issued, and the number of acres which reverted to the State from non-compliance with the laws, the receipts and expenditures of the office, a compilation of statistics from the reports of the County Assessors, and various other matters deemed to be of more or less interest to the general public.

Very respectfully,

C. L. DEADY,
Surveyor-General and Ex Officio State Land Register.

LAND OFFICE REPORT

ORGANIZATION OF NEVADA TERRITORY AND STATE

By an Act of Congress, approved March 2, 1861, the Territory of Nevada was organized, comprising a portion of the domain acquired from Mexico at the close of the Mexican War and contained all that part of the Territory of Utah, lying west of the 115th meridian and north of the 37th parallel of latitude. The Act authorizing the Territory was approved by President James Buchanan, and as President Lincoln was born in two days later, he appointed James W. Nye first Governor of the Territory. Congress appropriated \$20,000 in currency, worth about \$5,000 on this Coast, for the support of the Territorial Government and Legislature. The first session of the Territorial Legislature was convened in Carson City, October 1, 1861, and ended on November 29th following. By an election held in 1863, at which 8,162 votes were cast, the people decided in favor of a state government and elected delegates to a convention to be held in Carson City for the purpose of framing a constitution. The Constitution so framed was rejected at an election held January 1864.

In June of the same year a second election was held, when the present constitution was adopted, and on October 31, 1864, Nevada was admitted to the Union as a sovereign State by the proclamation of President Lincoln.

The first census of the State was taken in 1870, which showed the population to be 42,491; at the next census of 1880, 62,266, which was increased to 45,761 in 1890, and a further decrease to 42,335 in 1900. The result of the last census taken this year shows the population of the State to be 81,875. It has been claimed that, had a census of the State been taken in 1906 or 1907, it would have shown a population of 100,000, as it was then estimated that the population of Goldfield alone was 30,000.

BOUNDARIES, AREAS, AND POPULATION

The Act of Congress relating to the boundaries of the State of Nevada, approved May 5, 1866, defines the boundaries of the State as follows: Beginning at the northwest corner of Utah and the southern boundary of Idaho, thence north to the intersection of the thirty-seventh degree of longitude west from Washington, thence south in latitude forty-two degrees north, and running thence west along the southern boundary of Idaho and Oregon to longitude forty-three degrees west from Washington; thence south along the eastern boundary of California to latitude thirty-nine degrees north, in the southeastern part of Lake Tahoe; thence southerly along the California line to the Colorado River, in latitude thirty-five degrees north; thence north and easterly along the center of the Colorado River to the thirty-seventh degree of longitude west from Washington, thence north along the western line of Utah to the place of beginning.

Several surveys have been made of the western boundary line extending from the Oregon state line to latitude thirty-nine degrees north, in the southeastern part of Lake Tahoe, and by each survey a slice was carved

from Nevada until the present state line lies about 295 chains east at the Oregon state line and 55 chains east at the northern shore of Lake Tahoe, comprising an area lost to Nevada of 418 square miles or 267,520 acres.

There have been, also, several surveys of the oblique line on the southwest boundary of the State, of which the Von Schmidt survey, made in 1873, was the established line until the new line was run in 1900 by the United States Coast and Geodetic Survey.

This survey was adopted by the Legislature of this State in 1903, and by which Nevada made a net gain of 256 square miles or 163,840 acres. Owing to the barren character of the country traversed, the change of area does not mean a material gain of taxable wealth to the State in arable land. As to the value of mineral wealth involved, that will depend upon future discoveries; at the present there are no indications of important changes except in the Stewart and Pahrump Valleys.

The latest compilation made in the United States Land Office as reported to the Commissioner of the General Land Office at Washington, D. C., for the fiscal year ending July 1, 1910, gives the area of Nevada as 109,512 square miles or 70,087,863 acres, of which 462,612 acres are water surface.

The following table shows the area by counties, and population according to the census of 1910, together with the assessed valuation.

Counties	Area—		Population	Assessed valuation
	Square miles	Acreage		
Churchill.....	5,102	3,265,553	2,811	\$3,086,920
Clark.....	8,093	5,172,920	3,321	2,380,336
Douglas.....	760	486,380	1,895	1,340,888
Elko.....	16,964	10,866,261	8,133	14,368,436
Esmeralda.....	7,468	4,779,535	9,695	7,042,512
Eureka.....	4,057	2,596,458	1,830	2,539,790
Humboldt.....	15,545	9,948,645	6,815	9,688,800
Lander.....	5,707	3,652,770	1,786	2,182,650
Lincoln.....	10,567	6,763,024	3,489	1,491,243
Lyon.....	1,501	960,983	3,568	3,767,152
Nye.....	18,201	11,648,413	7,513	4,096,010
Ormsby.....	170	108,886	3,089	1,365,935
Storey.....	260	166,596	3,045	1,558,157
Washoe.....	6,440	4,121,381	17,434	17,020,142
White Pine.....	8,687	5,560,056	7,441	6,881,596
Totals.....	109,512	70,087,863	81,865	\$78,300,526

TOPOGRAPHY

Nevada occupies an elevated plateau in the northwestern portion of the Great Basin, bounded on the west by the Sierra Nevada Mountains, and on the east by the Wasatch Range and the Salt Lake Basin. It has an altitude above sea-level of from 800 feet, at its southeastern boundary on the Colorado River, to nearly 7,000 feet at its northern boundary, averaging about 4,000 feet. It is traversed in a northerly and southerly direction by high parallel ranges of mountains, some attaining to a height of nearly 12,000 feet above sea-level.

These are separated by valleys varying in width from five to twenty-five miles. Some of the valleys are broad depressions or sinks, which, during wet seasons, are partially overrun by water and form shallow lakes. During the summer season these become dry and seem to be

li flats and desert wastes, in some of which are often found vast deposits of salt, borax, niter, soda and other minerals in combination with magnesia, limestone, etc., thereby rendering these barren and desert lands valuable and a source of large revenue to those engaged in the manufacture and utilization of them for the arts and commerce of the land.

The sagebrush covers nearly the entire State, and rich bunch-grass and white sage are found on the mountains, affording excellent pasturage for all kinds of stock.

MOUNTAINS

The mountains contain timber, such as pine, piñon, juniper, mahogany, and cedar of a stunted growth in the interior, while the eastern base of the Sierra Nevada Mountains on the western boundary of the State at one time contained heavy forests of pine, tamarack and cedar, now denuded by the woodman's ax for commercial purposes.

Granite, slate, sienite, quartzite, limestone and porphyry constitute the general formation of these mountains, where rich veins of ore of nearly every precious metal known to commerce are to be found. Deep ravines and cañons are cut into them, dividing their slopes into ridges, some of which are several thousand feet above the cañons separating them, and usually at right angles with their general course. Many of these ravines when cut into their slopes afford abundance of water and excellent sites for storage reservoirs for irrigation purposes.

The general trend of the mountain ranges is north and south, and sometimes these ridges run for a hundred miles or more without any material change in their course, with low passes crossing them at convenient intervals that are favorable for the construction of wagon, automobile and railroads.

THE SOIL AND ITS PRODUCTIONS

The best arable lands are the sage lands. Sagebrush grows almost everywhere, from the lowest valleys to the mountain tops of the interior portions of the State. The quality of the soil is indicated by the size and fitness of the sagebrush; the larger, of course, indicating a rich, deep soil containing more than an ordinary amount of moisture. A short, stunted growth indicates a thinner soil, with less moisture. Where thrifty sagebrush grows, and the natural moisture is sufficient, grain can be grown without irrigation, and water can be found by digging, at no great depth below the surface.

Creosote brush indicates a soil impregnated to a greater or less degree with alkali, and is often found growing thriftily where the ground is colored red and white with alkali.

Creosote lands usually indicate a deep, rich soil, and are productive wherever there is a moderate amount of alkali. All that is needed to make it so is a sufficient amount of moisture, which, if not found to be abundant naturally, must be supplied by irrigation; and, as a rule, it may be said that all sagebrush lands, to be productive, require to be irrigated, and are capable of producing all the cereals, fruits and vegetables adapted to this latitude, east of the Rocky Mountains, which can be raised in Nevada in abundance and in superior perfection.

The prevailing opinion that the desert lands of Nevada are productive of nothing useful to mankind is rapidly becoming discredited.

The experience of twenty-five or thirty years has proven that not only a much greater area of the public domain in Nevada is susceptible of

cultivation than was first supposed, but that such land possesses within itself a constant recuperative power. Instances are numerous where lands have been cultivated for fifteen years and yet show no signs of deterioration, and some farmers claim that their lands have improved in productiveness during that time, although no artificial fertilizers have been applied to them. This may be due, in part, to the fact that such land contains a superabundance of silicas and alumina, and that through the process of evaporation there is annually brought to the surface a proportion of the salts, alkalies, nitrates and phosphates that lie stored in inexhaustible deposits far below the surface and produce such conditions of the soil as to render it prolific of vegetation.

The best evidence of this fact is shown in the wonderful growth of alfalfa, which crop, instead of diminishing, seems to increase in abundance year by year. The selection of farm lands is now better understood, as the light of experience has shown where the earlier settlers were at fault.

At first the rancher confined himself to the natural meadows of the well-watered valleys, and was slow to discover that in the adjoining sagebrush desert a more prolific soil might be found, which, by irrigation, would produce abundant crops of grain and vegetables. So the sagebrush of the desert is slowly and surely disappearing, to be superseded by large areas of grain, alfalfa, and vegetables.

As nearly all the available waters of the State have been appropriated, there are many places where reservoirs may be constructed and artesian wells driven that will afford water enough to irrigate hundreds of thousands of acres of these desert wastes, and the time is rapidly approaching for their irrigation under the many reclamation projects now being formed for that purpose. Ordinarily our population increases slowly. Give us a steady, industrious people, who will be content to labor and improve farms, and Nevada may claim honors as an agricultural State that all New England could never hope to attain. Our mining camps may become depopulated, our mines depleted of their wealth, but when you implant a family upon 80 or 160 acres of improved land, they are there to stay and to become the bone and sinew of this great Commonwealth.

RECLAMATION OF ARID LANDS

There is no industrial question of greater importance, or which demands the attention of the people of this State more, than the subject of irrigation and the reclamation and settlement of our arid lands. Upon the control and economic application of the waters to the soil depend the growth and future prosperity of the State.

This is a question that has commanded the attention of our citizens since Nevada became a State.

There are millions of acres of lands in Nevada, which can only be made available for agricultural purposes by conserving the waters of the rivers and streams which rise in the mountains and are fed during the summer season by the melting snows which accumulate during the winter months.

These streams are swollen during the spring and early summer, and the waters find their way to the sinks or lakes in the lowest valleys, where they evaporate during the dry season. To store these waters before they are lost so that they can be utilized in irrigation, public and private capital is at present directed.

In many instances land owners individually and cooperatively have diverted the streams from their natural channels, and by conveying the waters upon the lands by means of canals and ditches from storage reservoirs and artesian wells have transformed sagebrush deserts into fields of irrigated grain and alfalfa.

The Government under the Act of Congress approved June 17, 1902, known as the Newlands Act, is engaged in reclaiming a tract of 100,000 acres in the Carson Sink Basin, where many thousands of acres have been brought under a high state of cultivation.

These lands are open to entry in the United States Land Office under the Homestead Acts and may be limited to from 40 to 160 acres to any person.

Full information regarding entry, price of water, etc., may be had by applying to the Hon. L. J. Cohn, Register of the United States Land Office, Carson City, Nevada.

THE CAREY ACT

Section 4 of the Act of Congress approved August 18, 1894, and the supplemental thereto authorize the Secretary of the Interior, with the approval of the President, to contract and agree to patent to certain States in which may be found desert lands, free of cost as to survey and price, not to exceed one million acres of such desert lands to each State, including Nevada, under certain conditions set forth in the Act. The said Acts of Congress and the State Act authorizes the State Land Commissioner, on the part of the State, to enter into contract with any person, persons, company or corporation for the reclamation of desert lands and the disposal of the same to settlers; and when an ample supply of water has been actually furnished in a substantial ditch or canal, by artesian wells or reservoirs to reclaim any particular tract or tracts of such lands, and when said lands have been patented to the State by the United States, the State will issue patents direct to the actual settler and bona fide occupant on such lands. The title passes from the United States to the State, and from the State to the settler. The text of the Act is as follows:

SEC. 4. That to aid the public land States in the reclamation of the deserts therein, and the settlement, cultivation, and sale thereof in small tracts to actual settlers, the Secretary of the Interior with the approval of the President, and hereby is, authorized and empowered, upon proper application of the State to contract and agree, from time to time, with each of the States in which there may be situated desert lands as defined by the Act entitled "An Act to provide for the sale of desert land in certain States and Territories," approved March 3, 1891, eighteen hundred and seventy-seven, and the Act amendatory thereof, approved March third, eighteen hundred and ninety-one, binding the United States to donate, grant, and patent to the State free of cost for survey or price of such desert lands, not exceeding one million acres in each State, as the State may cause to be irrigated, reclaimed, occupied, and not less than twenty acres of such one hundred and sixty-acre tract cultivated by actual settlers, within ten years next after the passage of this Act, as thoroughly as is required of citizens who may enter under the said desert land law.

Before the application of any State is allowed or any contract or agreement is made or any segregation of any of the land from the public domain is ordered by the Secretary of the Interior, the State shall file a map of the said land proposed to be irrigated which shall exhibit a plan showing the mode of the contemplated irrigation and which plan shall be sufficient to thoroughly irrigate and reclaim said land and prepare it to raise ordinary agricultural crops and shall show the source of the water to be used for irrigation and reclamation, and the Secretary of the Interior may make necessary regulations for the reservation of the lands applied for by the States to date from the date of the filing of the

map and plan of irrigation, but such reservation shall be of no force whatever if such map and plan of irrigation shall not be approved. That any State contracting under this section is hereby authorized to make all necessary contracts to cause the said lands to be reclaimed, and to induce their settlement and cultivation in accordance with and subject to the provisions of this section; but the State shall not be authorized to lease any of said lands or to use or dispose of the same in any way whatever, except to secure their reclamation, cultivation and settlement.

As fast as any State may furnish satisfactory proof according to such rules and regulations as may be prescribed by the Secretary of the Interior, that any of said lands are irrigated, reclaimed, and occupied by actual settlers, patents shall be issued to the State or its assigns for said lands so reclaimed and settled; *provided*, that said States shall not sell or dispose of more than one hundred and sixty acres of said lands to any one person, and any surplus of money derived by any State from the sale of said lands in excess of the cost of their reclamation, shall be held as a trust fund for and be applied to the reclamation of other desert lands in such State. That to enable the Secretary of the Interior to examine any of the lands that may be selected under the provisions of this section, there is hereby appropriated out of any moneys in the Treasury, not otherwise appropriated, one thousand dollars.

In the Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1897, and for other purposes, approved June 11, 1896 (29 Stat. 413-434), there is, under the head of appropriation for "Surveying public lands," the following provision:

That under any law heretofore or hereafter enacted by any State, providing for the reclamation of arid lands, in pursuance and acceptance of the terms of the grant made in section four of an Act entitled "An Act making appropriations for the sundry civil expenses of the Government for the fiscal year ending June thirtieth, eighteen hundred and ninety five," approved August eighteenth, eighteen hundred and ninety-four, a lien or liens is hereby authorized to be created by the State to which such lands are granted and by no other authority whatever, and when created shall be valid on and against the separate legal subdivisions of land reclaimed, for the actual cost and necessary expenses of reclamation and reasonable interest thereon from the date of reclamation until disposed of to actual settlers; and when an ample supply of water is actually furnished in a substantial ditch or canal, or by artesian wells, or reservoirs, to reclaim a particular tract or tracts of such lands, then patents shall issue for the same to such State without regard to settlement or cultivation; *provided*, that in no event, in no contingency, and under no circumstances shall the United States be in any manner directly or indirectly liable for any amount of any such lien or liability, in whole or in part.

The limitation of time in the above-quoted Section 4 was modified by Section 3 of the Act entitled—

"An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and two, and for other purposes," approved March 3, 1901 (31 Stat. 1133-1188), which provides as follows:

SEC. 3. That Section 4 of the Act of August eighteenth, eighteen hundred and ninety-four, entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, eighteen hundred and ninety-five, and for other purposes," is hereby amended so that the ten years' period within which any State shall cause the lands applied for under said Act to be irrigated and reclaimed, as provided in said section as amended by the Act of June eleventh, eighteen hundred and ninety-six, shall begin to run from the date of approval by the Secretary of the Interior of the State's application for the segregation of such lands; and if the State fails within said ten years to cause the whole or any part of the lands so segregated to be so irrigated and reclaimed, the Secretary of the Interior may, in his discretion, continue said segregation for a period of not exceeding five years, or may, in his discretion, restore such lands to the public domain.

REGULATIONS

1. Under the provisions of the Acts quoted the States and Territories are allowed ten years from the date of the approval of the application for the segregation of the land by the Secretary of the Interior, in which

irrigate and reclaim them. The Secretary of the Interior may, however, in his discretion, extend the time for irrigating and reclaiming the land for a period of five years, or he may restore to the public domain lands not reclaimed at the expiration of the ten years, or of the extended period.

The lands selected under these Acts must all be desert lands, as defined by the Acts of 1877 and 1891, and the decisions and regulations of this department therein provided for.

Lands which produce native grasses sufficient in quantity, if unfed by grazing animals, to make an ordinary crop of hay in usual seasons, are not desert lands. Lands which will produce an agricultural crop of any kind in amount sufficient to make the cultivation reasonably remunerative are not desert. Lands containing sufficient moisture to produce a natural growth of trees are not to be classed as desert lands.

Lands occupied by bona fide settlers and lands containing valuable deposits of coal or other minerals are not subject to selection.

The second paragraph of Section 4, before quoted, provides that before the application of any State is allowed or any contract or agreement is executed or any segregation of any of the land from the public domain is ordered by the Secretary of the Interior, the State shall file a map of the land selected and proposed to be irrigated, which shall exhibit a plan showing the mode of contemplated irrigation and the source of the water. In accordance with the requirements of the Act, the State must give full data to show that the proposed plan will be sufficient to thoroughly irrigate and reclaim the land and prepare it to produce ordinary agricultural crops; for which purpose a statement by the State Engineer of the amount of water available for the plan of irrigation will be necessary. The other data required cannot be fully prescribed, but will depend upon the nature of the plan submitted. All information necessary to enable this office to judge of its practicability for irrigating the land selected must be submitted. Upon the filing of the map showing the plan of irrigation, and the lands selected, such lands will be held from other disposition until final action is had thereon by the Secretary of the Interior. If such final action be a disapproval of the plan and plan, the lands selected shall, without further order, be subject to disposition as if such disposition had never been made; and the local surveyors will make the appropriate notations on the tract books and plats, opposite those previously made, in accordance with the requirements of paragraph 7.

The map must be on tracing linen, in duplicate, and must be drawn to a scale not greater than 1,000 feet to 1 inch. A smaller scale is desirable, if the necessary information can be clearly shown. The map and field notes must be filed in the local Land Office for the district in which the land is located. If the lands selected are located in more than one district, duplicate map and field notes need be filed in each one district and single sets in the others. Each legal subdivision of land selected should be clearly indicated on the map by a check mark, thus: ✓ The map and field notes must show the connections of the line of a canal or of the initial point of a reservoir with public survey corners, the connections with public survey corners, wherever section or township lines are crossed by the proposed irrigation works, and must show full data to admit of retracing the lines of the survey of the irrigation works on the ground.

5. The map should bear an affidavit of the engineer who made or supervised the preparation of the map and plan (Form 1, page 14), and also of the officer authorized by the State to make its selections under the Act (Form 2, page 15). The map should be accompanied by a list in triplicate of the lands selected, designated by legal subdivisions, properly summed up at the foot of each page, and at the end of the list. If the lands selected are located in more than one district, a list in triplicate must be filed in each office, describing the lands selected in that district. *Clear carbon copies are preferred for the duplicate and triplicate lists.* The lists should be dated and verified by a certificate of the selecting agent (Form 3, page 15). The party appearing as agent of the State must file with the Register and Receiver written and satisfactory evidence, under seal, of his authority to act in the premises; such evidence once filed need not be duplicated during the period for which the agent was appointed. The State should number the lists in consecutive order, beginning with No. 1, regardless of the Land Office in which they are to be filed. Form of title page to be prefixed to the lists of selections will be found on page 15, marked "A". Lists received at this office containing erasures will not be filed, but will be returned in order that new ones may be prepared. When a township has not been subdivided, but has had its exteriors surveyed, the whole township may be designated, omitting, however, the sections to which the State may be entitled under its grant of school lands. When the records are in such condition that the proper notations may be made, a section or part of a section of unsurveyed land may be designated in the list; but no patent can issue thereon until the land has been surveyed.

6. A contract in the form herein prescribed (Form 5, page 16), in duplicate, signed by the state officer authorized to execute such contract must also be filed. A carbon copy of the contract *will not be accepted*. The person who executes the contract on behalf of the State must furnish evidence of his authority to do so.

7. The lists must be carefully and critically examined by the Register and Receiver, and their accuracy tested by the plats and records of their office. When so examined and found correct in all respects, they will attach a certificate at the foot of each list (Form 4, pages 15, 16). The Register must note on the map, lists, contracts, and all papers the name of the Land Office and the date of filing over his written signature and will thereupon post the selections in ink in the tract book after the following manner: "Selected _____, 19 _____, by _____, the State _____, as desert land, Act of August 18, 1894, serial No. _____," and on the plats he will mark the tracts so selected "State desert land selection." After the selections are properly posted and marked on the records, the lists, maps, and all papers will be transmitted to the General Land Office.

For rejected selections a new list will be required, upon which the Register will note opposite each tract the objections appearing on the records and endorse thereon his reasons in full for refusing to certify the same. The State will be allowed to appeal in the manner provided for in the Rules of Practice. It is required that clear lists of approvals shall in every case be made out by the selecting agents, if after the above examination one or more tracts have been rejected, showing clearly and without erasure the tracts to which the Register is prepared to certify.

the map of lands selected the Register will mark *rejected* such tracts which have been rejected on the lists.

When the canals or reservoirs required by the plan of irrigation on public land not selected by the State, an application for right of way over such lands under Sections 18 to 21, Act of March 3, 1891 (26 Stat. 1085), should be filed separately, in accordance with the regulations prescribed by said Act.

In the preceding paragraphs instructions are given for the designation of the lands by the proper state authorities. Upon the approval of the map of the lands and the plan of irrigation, the contract is executed by the Secretary of the Interior and approved by the President, as directed by the Act. Upon the approval of the map and plan, the lands are reserved for the purposes of the Act, said reservation dating from the date of the filing of the map and plan in the local Land Office. A duplicate of the approved map and plan, and of the list of lands, is transmitted for the files of the local Land Office, and a triplicate copy of the list is forwarded to the state authorities.

2. When patents are desired for any lands that have been segregated, the State should file in the local Land Office a list, to which is prefixed a certificate of the presiding officer of the State Land Board, or other officer of the State who may be charged with the duty of disposing of lands which the State may obtain under the law (Form 6, page 17); followed by an affidavit of the State Engineer, or other state officer whose duty it may be to superintend the reclamation of the lands (Form 7, page 17).

1. The certificate of Form 6 is required in order to show that the laws accepting the grant of the lands have been duly complied with.

2. The affidavit of Form 7 is required in order to show compliance with the provisions of the law, that an ample supply of water has been actually furnished in a substantial ditch or canal, or by artesian wells or reservoirs, for each tract in the list, sufficient to thoroughly irrigate and reclaim it, and to prepare it to raise ordinary agricultural crops. A separate statement by the State Engineer must be furnished, giving the facts as to the water supply and the nature, location, and completion of the irrigation works.

3. Where there are some high points which it is not practicable to irrigate, the nature, extent, location, and area of such points should be fully stated. If no part of a legal subdivision is susceptible of irrigation, the legal subdivision must be relinquished. Lands upon which valuable deposits of coal or other minerals are discovered will not be patented to the State under these Acts.

3. These lists will be called "lists for patent," and should be numbered by the State consecutively, beginning with No. 1. The list should show, opposite each tract, the number of the approved segregation list in which it appears. The aggregate area should be stated at the foot of each page and at the end of the list.

4. Upon the filing of such list the local officers will place thereon the date of filing and note on the records opposite each tract listed: "List for patent serial No., filed, giving date"

5. When said list is filed in the local Land Office there shall also be filed by the State a notice, in duplicate, prepared for the signature of the

Register and Receiver, describing the land by sections, and portions of sections, where less than a section is designated (Form 8, page 18). This notice shall be published at the expense of the State once a week in each of nine consecutive weeks, in a newspaper of established character and general circulation, to be designated by the Register as published nearest the land. One copy of said notice shall be posted in a conspicuous place in the local office for at least sixty days during the period of publication.

16. At the expiration of the period of publication the State shall file in the local office proof of said publication and of payment for the same. Thereupon the Register and Receiver shall forward the list for patent to the General Land Office, noting thereon any protests or contests which may have been filed, transmitting such papers, and submitting any recommendations they may deem proper. They will also forward proofs of publication, of payment therefor, and of the posting of the list in their office.

17. Before patents are issued for lands within the former Southern Ute and the Ute Indian Reservations in Colorado, the State will be required to pay the price (\$1.25 per acre) fixed by the Acts of March 1, 1907, and February 24, 1909. The State will be advised of the number of acres which will be included in the patent and payment shall be made to the Receiver of the proper Land Office, who will issue a receipt as in other cases. The money will be accounted for in the same manner as other moneys received from the disposal of such lands.

18. Upon the receipt of the papers in the General Land Office such action will be taken in each case as the showing may require, and all tracts that are free from valid protest or contest, and respecting which the law and regulations have been complied with, will be certified to the Secretary of the Interior for approval and patenting.

FRED DENNETT,
Commissioner General Land Office.

Approved April 9, 1909:

R. A. BALLINGER,
Secretary of the Interior.

FORM 1

STATE OF

County of, ss:

....., being duly sworn, says he is the engineer under whose supervision the survey and plan hereon were made (or is the person employed to make, etc.); that the tracts shown hereon to be selected are each and every one desert land as contemplated by the Act of Congress approved August 18, 1894 (28 Stat. 372-422), the Act of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-1188); that he is well acquainted with the character of the land herein applied for, having personally examined same; that there is not to his knowledge within the limits thereof any vein or lode or quartz or other rock in place bearing gold, silver, cinnabar, lead, tin, or copper, nor any deposit of coal, placer, cement, gravel, salt spring, or deposit of salt, nor other valuable mineral deposit; that no portion of said land is claimed for mining purposes under the local customs or rules of miners, or otherwise; that no portion of said land is worked for mineral during any part of the year by any person or persons; that said land is essentially non-mineral land, and that the land is not occupied by any settler; that the plan of irrigation herewith submitted is accurately and fully represented in accordance with ascertained facts; that the system proposed is sufficient to thoroughly irrigate and

aim said land and prepare it to raise ordinary crops; and that the survey of said
 em of irrigation is accurately represented upon this map and the accompanying
 l notes.

.....
 subscribed and sworn to before me this day of , 19.....
 SEAL.]

.....
Notary Public.

FORM 2

TE OF
 County of , ss:

....., being duly sworn, says that he is the (designation
 office) authorized by the State of to make desert-land selections
 er the Act of Congress approved August 18, 1894 (28 Stat. 372-422), the Act of
 e 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-1188);
 the plan of irrigation and survey herewith is submitted under authority of the
 e of ; and that the tracts shown hereon to be selected are each
 every one desert land, as contemplated by the said Acts of Congress, none
 of the classes designated as timber or mineral lands.

.....
 subscribed and sworn to before me this day of , 19.....
 SEAL.]

.....
Notary Public.

A

STATE OF
 UNITED STATES LAND OFFICE,
 , 19.....

....., the duly authorized agent of the State of , under
 by virtue of an Act of Congress approved August 18, 1894 (28 Stat. 372-422),
 Act of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-
 3), and in pursuance of the rules and regulations prescribed by the Secre-
 of the Interior, hereby makes and files the following list of desert public
 ls which the State is authorized to select under the provisions of the said Acts
 Congress:

FORM 3

TE OF
 County of , ss:

....., being duly sworn, depose and say that I am (desig-
 on of office) authorized by the State of to make desert-land selec-
 s under the Act of Congress approved August 18, 1894 (28 Stat. 372-422), the
 of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-
 3); that the foregoing list of lands which I hereby select is a correct list of lands
 cted under said Acts; that the lands are vacant, unappropriated, are not inter-
 ed timber or mineral lands, and are desert lands as contemplated by the said
 s of Congress.

.....
 subscribed and sworn to before me this day of , 19.....
 SEAL.]

.....
Notary Public.

FORM 4

UNITED STATES LAND OFFICE,
 , 19.....

.....
 e hereby certify that we have carefully and critically examined the foregoing
 of lands selected , 19....., by , the duly authorized
 nt of the State of , under the provisions of the Act of Congress
 roved August 18, 1894 (28 Stat. 372-422), the Act of June 11, 1896 (29 Stat.
 , and the Act of March 3, 1901 (31 Stat. 1133-1188); that we have tested the
 racy of said list by the plate and records of this office, and that we find the
 e to be correct. And we further certify that the filing of said list is allowed
 approved, and that the whole of said lands are surveyed public lands of the
 ed States, and that the same are not nor is any part thereof returned and

denominated as mineral or timber lands; nor is there any homestead or other valid claim to any portion of said lands on file or of record in this office; and that the said lands are, to the best of our knowledge and belief, desert lands, as contemplated by the said Acts of Congress; and that the fees, amounting to \$....., have been paid upon the said area of acres.

....., Receiver.
 , Register.

FORM 5

These articles of agreement, made and entered into this "day of", A. D. 19...., by and between", Secretary of the Interior, for and on behalf of the United States of America, party of the first part, and for and on behalf of the State of, party of the second part, witnesseth:

That in consideration of the stipulations and agreements hereinafter made, and of the fact that said State has, under the provisions of Section 4 of the Act of Congress approved August 18, 1894, of the Act of Congress approved June 11, 1898, and of the Act of Congress approved March 3, 1901, through its proper officer, thereunto duly authorized, presented its proper application for certain lands situated within said State and alleged to be desert in character and particularly described as follows, to wit: List No. (here insert list of lands and total area), and has filed a map of said lands and exhibited a plan showing the mode by which it is proposed that said lands shall be irrigated and reclaimed and the source of the water to be used for that purpose, the said party of the first part contracts and agrees, and, by and with the consent and approval of", President thereof, hereby binds the United States of America to donate, grant, and patent to said State, or to its assigns, free from cost for survey or price, any particular tract or tracts of said lands, whenever an ample supply of water is actually furnished in a substantial ditch or canal, or by artesian wells or reservoirs, to reclaim the same in accordance with the provisions of said Acts of Congress, and with the regulations issued thereunder, and with the terms of this contract, at any time within ten years from the date of the approval of the said map of the lands.

It is further understood that said State shall not lease any of said lands or use or dispose of the same in any way whatever, except to secure their reclamation, cultivation, and settlement; and that in selling and disposing of them for that purpose the said State may sell or dispose of not more than 160 acres to any one person, and then only to bona fide settlers who are citizens of the United States or who have declared their intention to become such citizens; and it is distinctly understood and fully agreed that all persons acquiring title to said lands from said State prior to the issuance of patent, as hereinafter mentioned, will take the same subject to all the requirements of said Acts of Congress and to the terms of this contract, and shall show full compliance therewith before they shall have any claim against the United States for a patent to said lands.

It is further understood and agreed that said State shall have full power, right and authority to enact such laws, and from time to time to make and enter into such contracts and agreements, and to create and assume such obligations in relation to and concerning said lands as may be necessary to induce and cause such irrigation and reclamation thereof as is required by this contract and the said Acts of Congress, but no such law, contract, or obligation shall in any way bind or obligate the United States to do or perform any act not clearly directed and set forth in this contract and said Acts of Congress, and then only after the requirements of said Acts and contract have been fully complied with.

Neither the approval of said application, map, and plan, nor the segregation of said land by the Secretary of the Interior, nor anything in this contract, or in the said Acts of Congress, shall be so construed as to give said State any interest whatever in any lands upon which, at the date of the filing of the map and plan hereinbefore referred to, there may be an actual settlement by a bona fide settler, qualified under the public land laws to acquire title thereto.

It is further understood and agreed that as soon as an ample supply of water is actually furnished in a substantial ditch or canal, or by artesian wells or reservoirs, to reclaim a particular tract or tracts of said lands the said State or its assigns may make proof thereof under and according to such rules and regulations as may be prescribed therefor by the Secretary of the Interior, and as soon

*These blanks should be left vacant by the State agent.

such proof shall have been examined and found to be satisfactory patents issue to said State, or to its assigns, for the tracts included in said proof. The said State shall, out of the money arising from its disposal of said lands, reimburse itself for any and all costs and expenditures incurred by it in locating and reclaiming said lands, or in assisting its assigns in so doing; and the surplus then remaining after the payment of the cost of such reclamation shall be held as a trust fund, to be applied to the reclamation of other desert lands within said State.

This contract is executed in duplicate, one copy of which shall be placed of record and remain on file with the Commissioner of the General Land Office, the other shall be placed of record and remain on file with the proper officer of said State, and it shall be the duty of said State to cause a copy thereof, together with a copy of all rules and regulations issued thereunder or under said Act of Congress, to be spread upon the deed records of each of the counties in said State in which any of said lands shall be situated.

In testimony whereof the said parties have hereunto set their hands the day and year first herein written.

Secretary of the Interior,
State of
By

APPROVAL

I to whom these presents shall come, Greeting:

Now ye, that I,, " President of the United States of America, do hereby approve and ratify the attached contract and agreement, made and entered into on the " day of, " 19....., " by and between, " Secretary of the Interior, for and on behalf of the United States, and, " and on behalf of the State of, under Section 4 of the Act of Congress approved August 18, 1894, the Act approved June 11, 1896, and the Act approved March 3, 1901.

FORMS FOR VERIFICATION AND PUBLICATION OF LISTS FOR PATENT

FORM 6.

....., do hereby certify that I am the (designated as Surveyor of office) of the State of; that I am charged with the duty of locating of the lands granted to the State in pursuance of Section 4, Act of August 18, 1894 (28 Stat. 372-422), the Act of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-1188); and that the laws of the said State relating to the said grant from the United States have been complied with in respects as to the following list of lands, which are hereby submitted on behalf of the said State for the issuance of patent under said Acts of Congress.

[Here add list of lands.]

FORM 7

To follow list of lands

E OF

County of, ss.:

....., being duly sworn, deposes and says that he is the (designated as Surveyor of office) of the State of, charged with the duty of supervising the reclamation of lands segregated under Section 4, Act of August 18, 1894, (28 Stat. 422), the Act of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-1188); that he has examined the lands designated on the foregoing list, and that an ample supply of water has been actually furnished (in a sub-

*These blanks should be left vacant by the State agent.

stantial ditch or canal, or by artesian wells or reservoirs) for each tract in said list, sufficient to thoroughly irrigate and reclaim it, and to prepare it to raise ordinary agricultural crops.

Subscribed and sworn to before me this day of, 19.....
[SEAL.]

Notary Public.

Form for published notice

FORM 8

UNITED STATES LAND OFFICE,

.....,, 19.....

To whom it may concern:

Notice is hereby given that the State of has filed in this office the following list of lands, to wit,, and has applied for a patent for said lands under the Acts of August 18, 1894 (28 Stat. 372-422), June 11, 1896 (29 Stat. 434), and March 3, 1901 (31 Stat. 1133-1188), relating to the granting of not to exceed a million acres of arid land to each of certain States; and that the said list, with its accompanying proofs, is open for the inspection of all persons interested, and the public generally.

Within the next 60 days following the date of this notice, protests or contests against the claim of the State to any tract described in the list, on the ground of failure to comply with the law, on the ground of the nondesert character of the land, on the ground of a prior adverse right, or on the ground that the same is more valuable for mineral than for agricultural purposes, will be received and noted for report to the General Land Office at Washington, D. C.

....., Register.
....., Receiver.

Under the foregoing Acts of Congress and the rules and regulations of the General Land Office adopted in conformity therewith, no protection or temporary reservation is given to intended promoters of such projects while making their surveys and preparing maps and lists for segregation, from persons entering any lands intended for reclamation, in the United States Land Office under the Desert or Homestead Acts.

Under Section 2 of the State Act approved March 23, 1909, a reservation of six months in the State Land Office from other application is provided for, but did not afford the desired protection in the United States Land Office. But on March 15, 1910, Congress amended Section 4, Act of August 18, 1894, known as the "Carey Act," so as to authorize the Secretary of the Interior, upon application of a beneficiary State or Territory, to temporarily withdraw from settlement or entry public land of the United States, pending survey and investigation preliminary to the filing of application for the segregation of such lands under said Act of August 18, 1894.

The text of the Act is as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to aid in carrying out the purposes of section four of the Act of August eighteenth, eighteen hundred and ninety-four, entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending eighteen hundred and ninety-five, and for other purposes," it shall be lawful for the Secretary of the Interior, upon application by the proper officer of any State or Territory to which said section applies, to withdraw temporarily from settlement or entry areas embracing lands for which the State or Territory proposes to make application under said section, pending the investigation and survey preliminary to the filing of the maps and plats and application for segregation by the State or Territory; *provided*, that if the State

territory shall not present its application for segregation and maps and plats in one year after such temporary withdrawal the lands so withdrawn shall be restored to entry as though such withdrawal had not been made. Approved March 15, 1910.

REGULATIONS

Under the provisions of this amendatory Act public lands of the United States may be temporarily withdrawn upon proper application by the beneficiary State or Territory that proper surveys may be prepared and investigation made preliminary to the filing of application by such State or Territory for the segregation of such lands under the Carey Act.

Such application is not filed within one year from the date of withdrawal, the lands so withdrawn will, as directed by the Act, be immediately restored to entry.

No provision is made for the extension of such a temporary withdrawal.

To obtain the benefits of this amendatory Act, the State or Territory, through its proper official, will be required to file in the local land office in the land district within which the lands sought to be withdrawn an application thereof (see appended Form B), which shall set forth the name of the individual or corporation proposing to reclaim the lands; that all of the forms and conditions imposed by the state law upon such proposer prior to segregation have been complied with; that from the investigation made by the proposer (or state other source of information) it is believed that sufficient water to irrigate the whole of the lands asked to be withdrawn, over and above prior appropriations, is available; and that the proposer has either acquired title to such water or applied for same, and that the lands are desert in character.

Appended to the application should be a list of the lands asked to be withdrawn. If the lands are unsurveyed, the fact should be set forth, together with a statement that an application for the survey thereof has been filed in the office of the Surveyor-General.

Accompanying such application should be filed an affidavit (see appended Form C), based upon personal examination, that the lands sought to be withdrawn are desert in character, as contemplated by the Carey Act, and are nonmineral.

This affidavit should be made either by the proposer, his or its engineer, or by the State or Territorial Engineer, or one of his assistants.

Where the lands sought to be withdrawn are situated in more than one land district, a list must be filed in each district describing the lands in that district.

Upon the filing of such application the Register will at once note the same upon his records, and will thereafter reject all applications to purchase, or select any of such lands, excepting when settlement application to enter, purchase, or select prior to the date of filing of the State's application is alleged or disclosed of record. He will then immediately transmit the application to this office for further action, first noting thereon the date of filing over his written signature.

Within three months after the date of filing the application for withdrawal in the local office the State must file a corroborated affidavit by the proposer, his or its engineer, or the State Engineer that the work of surveying and laying out of the proposed irrigation system has been actually commenced in the field and is being energetically prosecuted. The affidavit should show the work accomplished and the result.

In default of such showing by the State, the withdrawal will be promptly revoked.

7. In the event that any of the tracts withdrawn are found to be above the proposed irrigation works, or for any other reason not susceptible of irrigation, the fact and description of the nonreclaimable land by smallest legal subdivisions should be at once communicated to this office, that they may be relieved from the withdrawal.

8. If at any time after withdrawal it is shown that the State is not energetically prosecuting the investigation and survey of the lands, that the same are not reclaimable by the proposed system of reclamation, are not desert in character, or for any reason are not subject to the provisions of the Carey Act, or that the proposer is not proceeding in good faith, the withdrawal will be at once revoked.

9. The one year mentioned in the Act as the period of withdrawal will commence to run from the date of the filing of the application for withdrawal in the local land office.

FORM B

STATE OF _____,
UNITED STATES LAND OFFICE,
_____, 19____.

_____, the duly authorized agent of the State or (or Territory) of _____, under and by virtue of an Act of Congress approved August 18, 1894 (28 Stat. 372-442), and the Acts amendatory thereof, and in pursuance of the rules and regulations prescribed by the Secretary of the Interior, hereby makes and files the following list of desert public lands which the State (or Territory) is authorized to select under the provisions of said Acts of Congress as an application for the temporary withdrawal of such lands under the provisions of the amendatory Act of March 15, 1910 (public, 87), preliminary to the survey and investigation thereof, with a view to their selection under said Act of August 18, 1894, and I hereby certify that this application made at the instance of _____, who (which) has filed with the State Land Board (or other proper official or body) a proposition to reclaim such of the lands included in said list as may be found susceptible of irrigation and reclamation; that said proposer has complied with all of the forms and conditions imposed by the laws of the State (or Territory) of _____ upon such proposer prior to segregation; that from the showing made by him (or it), and from other data at my command, I verily believe that sufficient water to irrigate the whole of the land withdrawn, over and above prior appropriations, is available and that the proposer has acquired title to such water (or applied for or appropriated such water, as the case may be), and that the lands are desert in character. (If the lands are unsurveyed, state the fact, and that application for the survey thereof has been made by the State or Territory to the Surveyor-General.

FORM C

STATE OF _____, County of _____, ss.

_____, being duly sworn, says, that he is the State (or Territorial) Engineer of the State (or Territory) of _____ (if the affidavit is made by any one other than the State Engineer he should be so described as to identify him with the State or the project); that the tracts described in the accompanying application under the amendatory Act of March 15, 1910 (public, 87), the temporary withdrawal of which is asked, pending survey and investigation preliminary to the inclusion thereof in state or territorial segregation list No. _____, are each an every one desert land as contemplated by the Act of Congress approved August 18, 1894 (28 Stat. 372-422), the Act of June 11, 1896 (29 Stat. 434), and the Act of March 3, 1901 (31 Stat. 1133-1188); that he is well acquainted with the character of the land herein applied for, having personally examined same; that there is not to his knowledge within the limits thereof any vein or lode or quartz or other

in place bearing gold, silver, cinnabar, lead, tin, or copper, nor any deposit of coal, placer, cement, gravel, salt spring, or deposit of salt, nor other valuable mineral deposit; that no portion of said land is claimed for mining purposes under local customs or rules of miners, or otherwise; that no portion of said land is reserved for mineral during and part of the year by any person or persons, and said land is essentially nonmineral land.

worn to before me this day of, 19....

SEAL]

.....
Notary Public.

Commission expires

Very respectfully,

S. V. PROUDFIT,
Assistant Commissioner.

Approved:

R. A. BALLINGER, *Secretary.*

STATE LEGISLATION UNDER THE CAREY ACTS

An Act of the State Legislature, approved March 8, 1897, entitled "An Act to provide for acceptance of lands granted by the United States to the State of Nevada," formally accepted the provisions and conditions of the Acts of Congress, and provided for the operations of said Act in this State; but as the Act of the Legislature did not give the State Land Register, nor any one else, the authority on the part of the State to sign a contract between the State and the United States, required by the Act, rendered the State Act of no force nor effect. From that time to this, no effort was made on the part of the State to accomplish anything under this Act, when the State Legislature by an Act approved March 6, 1901, sought to place the Act in operation by making provisions for the selection of small tracts of from 40 to 160 acres by individuals. Under this Act, the State filed in the local United States Land Office for transmittal to the General Land Office, seven lists aggregating 12,644.61 acres, of which 8,600 were rejected for the reason that the Government desired large lands for their reclamation projects, and after holding up the other lists for eight years, finally rejected all the selections for the reason that it was the intention of the Act to reclaim such lands in large bodies and not if the selection of small isolated tracts of 160 acres were permitted, would supersede the general Desert Land Act and Homestead Act. Since the filing of the said lists in 1903, in the United States Land Office, no further selections were offered until November 6, 1908, when a new office filed in that office Segregation List No. 8, for 23,643.79 acres in Moapa, then Lincoln County, for reclamation by the Nevada-Utah Reclamation and Development Company of Salt Lake City, Utah. After a thorough examination and reports of two agents for the Government, as well as the State Engineer, the said list was rejected on August 10, 1910, by the General Land Office, for the reason that the proposed system and method of reclamation were impracticable.

THE STATE ACT

The Legislature of the State of Nevada, by Act approved March 23, 1909, enacted as follows:

SECTION 1. The State of Nevada will act as agent for any citizen of the United States, or any person or persons who have legally declared their intentions to become such, company, association, or incorporated company, who desire to acquire lands in this State under the provisions of the Acts of Congress, approved August eighteenth, eighteen hundred and ninety-four, June eleventh, eighteen hundred and ninety-six, and March third, nineteen hundred and one, and will

when the lands are approved to the State, issue a patent to the lands thus reclaimed to actual settlers, free of cost as to the services of the State as such agent; *provided*, the State Land Register may appoint deputies in each of the several counties of the State who shall be authorized to make the affidavits required by the General Land Office showing the character of the lands sought to be reclaimed, and such deputies shall be the state selecting agents for the selection of lands in their respective counties, the expenses of said deputies to be paid by the applicant for said lands; *provided*, said applicant shall not be required to pay any expenses as aforesaid excepting those incurred in connection with or to enable him to make his said application.

SEC. 2. Any person or persons, company, association, or incorporated company constructing, having constructed, or desiring to construct, ditches, canals, artesian wells, or other irrigation works to reclaim lands under the provisions of this Act, shall file in the office of the State Land Register a list or lists of the lands desired by them, describing the same by legal subdivisions with a request for the segregation by the State of the lands described therein. This request shall be accompanied by a proposal to construct the ditch, canal, artesian wells, or other irrigation works necessary for the complete reclamation of the lands described, also by the certificate of the State Engineer that application for permit to appropriate water has been filed in his office, together with his report thereon. It shall state the source of water supply, the location and dimensions of the proposed works, the estimated cost thereof, the price and terms per acre at which perpetual water rights will be sold to settlers on the land to be reclaimed, said perpetual rights to embrace a proportionate interest in the canal, reservoir or other irrigation works, together with all the rights and franchises attached thereto. In case of incorporated companies they shall accompany said proposal with a certified copy of the articles of incorporation. If the applicant is not an incorporated company, the proposal shall set forth the name or names of the party or parties and such other facts as will enable a determination of his or their financial ability to carry out the proposed undertaking.

SEC. 3. The list or lists and proposal, as designated in section two of this Act, shall be treated as applications for the lands described therein and shall have the effect of withholding the land or lands therein described from application by any other person or persons, company, association, or incorporated company, for a period of six months from the date of such filing; *provided*, that during said period of six months the applicant or applicants shall deposit in the State Land Office plans, affidavits, and lists as required by the Secretary of the Interior and the Commissioner of the General Land Office.

SEC. 4. Immediately upon the receipt of the lists and affidavits the State Land Register shall examine the same and ascertain if they comply with the regulations of the Department of the Interior and the rules of the State Land Office. If they do not, they shall be returned for correction; but if they do so comply they shall be submitted to the State Engineer, who shall examine the same and make a written report in duplicate to the State Land Register, stating whether or not the proposed works are feasible; whether the proposed diversion of the public waters of the State will prove beneficial to the public interest; whether there is sufficient unappropriated water in the source of supply; and whether or not a permit to divert and appropriate water through the proposed works has been approved by him; whether the capacity of the proposed works is adequate to reclaim the land described; whether or not the proposed cost of construction is reasonable; and whether or not the lands proposed to be irrigated are desirable in character and such as may properly be set part under the provisions of the aforesaid Act of Congress, and the rules and regulations of the Department of the Interior. Whenever the State Engineer shall be unable, from an examination of the maps and field notes submitted for his examination, to determine whether or not the proposed irrigation works are feasible and adequate, whether or not the proposed cost of construction is reasonable, or whether or not the proposed diversion of the public water is beneficial to public interest, and whether or not the lands proposed to be irrigated are of such a character as to come under the provisions of the aforesaid Act of Congress, it shall be his duty to make, or cause to be made by some qualified assistant, such survey or examination as will enable him to report intelligently thereon to the State Land Register.

SEC. 5. On receipt of a favorable report from the State Engineer, the State Land Register shall immediately file in the United States Land Office at Carson City, Nevada, a copy of said report and all plans, affidavits, and lists required by the regulations of the Secretary of the Interior and Commissioner of the General

Land Office, with a request for the selection on behalf of the State of the lands so applied for.

SEC. 6. Should the State Engineer report adversely upon the proposed irrigation works, either as to the water supply, the feasibility of the construction, the cost or capacity of the works, or as to the character of the lands sought to be irrigated, the State Land Register shall return to the person or persons making the proposal, the maps, plans, affidavits, and lists submitted by them, and the reasons therefor. The parties so notified shall have sixty days in which to submit a satisfactory proposal or appeal therefrom.

SEC. 7. The State Land Register is hereby authorized to enter into the agreement prescribed by the Secretary of the Interior binding the State not to lease or dispose of said lands in any way whatever, except to secure their reclamation, irrigation, and settlement, and not to sell or dispose of more than one hundred and sixty acres to any one person, and then only to bona fide settlers who are citizens of the United States, or who have declared their intentions to become citizens, and to cause a copy thereof, together with a copy of all rules and regulations issued thereunder or under said Acts of Congress, to be spread upon the public records of each of the counties of the State of Nevada in which any of the lands shall be situated.

SEC. 8. Upon the withdrawal of the lands by the Department of the Interior, it shall be the duty of the State Land Register to enter into a contract with the person or corporation submitting the proposal, which contract shall contain complete specifications of the location, dimension, character and estimated cost of the proposed ditch, canal, or other irrigation works and the price and terms of sale of the acre at which such works and perpetual water rights shall be sold to settlers. The contract shall not be entered into by the State Land Register on the part of the State until the withdrawal of the lands described therein by the Department of the Interior and the filing of satisfactory proof that the applicant is prepared to commence work on said irrigation works within the time hereinafter specified.

SEC. 9. No contract shall be entered into by the State Land Register on the part of the State which requires a greater time than three years for the construction of the works, but all contracts must provide that work shall commence within three months from the date of said contract, that at least one-tenth of the construction work shall be completed within one year from the date of said contract, that construction shall be prosecuted diligently and continuously to completion, and that a cessation of the work under the contract with the State for a period of three months shall forfeit to the State all rights under said contract; provided, the suspension of work during the months of December, January, February, and March shall not be deemed a forfeiture.

SEC. 10. Nothing in this Act shall be construed as authorizing the State Land Register to obligate the State to pay for any work constructed under any contract or to hold the State in any way responsible to settlers for the failure of contractors to complete the work according to the terms of their contracts with the State.

SEC. 11. Any citizen of the United States, or any person who has legally declared his intention to become such, over the age of twenty-one years may make application to the State Land Register to enter any of said lands in any amount not to exceed one hundred and sixty acres for any one person; and such application shall set forth that the person desiring to make such entry does so for the purpose of actual reclamation, cultivation, and settlement in accordance with the Acts of Congress and the laws of this State relating thereto, and that the applicant has never received the benefits of the provisions of this Act to an amount greater than one hundred and sixty acres including the number of acres specified in the application under consideration. Such application must be accompanied by a certified copy of a contract for a perpetual water right made and entered into by the party making application with the person, company or corporation who have been authorized by the State to furnish water to the settlers for the reclamation of said lands; and if said applicant has at any previous time entered lands under the provisions of this Act, he shall so state in his application, together with description, date of entry, and location of the same. The State Land Register shall thereupon file in his office the application and papers relating thereto, and if allowed, issue a certificate of location to the applicant.

SEC. 12. Whenever any of said lands are irrigated, reclaimed, and occupied as provided in said Acts of Congress, the settler shall furnish satisfactory proof

in accordance with such rules and regulations as may be prescribed by the Secretary of the Interior and the State Land Register with the request for patent thereon.

SEC. 13. Upon the issuance of a patent to any lands by the United States to the State, notice shall be forwarded by the State Land Register to the settler upon the land. It shall be the duty of the State Land Register to issue a patent free of charge to the applicant, and none other, except as may be ordered by a court having jurisdiction. All patents shall be in such form as the Attorney-General and State Land Register shall jointly prescribe, to be signed by the Governor, attested by the Secretary of State under seal, and countersigned by the State Land Register.

SEC. 14. The State Land Register is hereby authorized and required to make such rules and regulations as may be necessary in conformity with the Acts of Congress and the regulations of the General Land Office to carry out the provisions of this Act and to furnish the necessary blanks to intending applicants for said lands, and it is made the duty of the Superintendent of State Printing to furnish such blanks upon the order of the State Land Register.

SEC. 15. All United States selection fees, expenses of recording agreements between the Secretary of the Interior and the State, and of the rules and regulations, and of publishing lists of lands selected under the provisions of this Act, and all charges of whatsoever kind or character, except for blanks, shall be paid by the applicant.

SEC. 16. All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

APPLICATIONS UNDER THE CAREY ACTS

As a result of the foregoing Acts, we have three forms of applications, viz: For complete segregation in the United States Land Office under the Act of August 18, 1894; a temporary withdrawal of one year in that office of the lands to be reclaimed under the amendatory Act of March 15, 1910, while the State Act provides for a reservation of six months in the State Land Office.

Under Section 5 of the State Act and the regulations of the General Land Office, this office filed in the United States Land Office eight lists with a request for the segregation of 61,255.55 acres, as follows:

List No. 9. Pacific Reclamation Company, Wells, Nevada; 10,281.09 acres, in portions of T. 38 and 39 N, R. 61 E, and T. 39 N, R. 62 E, Bishop Creek Valley, Elko County.

List No. 10. Las Vegas Irrigated Fruit Land Company, 22 E First South Street, Salt Lake City, Utah; 8,857.43 acres, located in T. 21 S, R. 61 and 62 E, and T. 22 S, R. 61 E, in Las Vegas Valley, Clark County.

List No. 11. Las Vegas Farming Lands Company, Las Vegas, Nevada; 7,523.48 acres, located in T. 22 S, R. 60 and 61 E, in Las Vegas Valley, Clark County.

List No. 12. Charles S. Wilkes, Las Vegas, Nevada; 2,424.70 acres located in T. 21 S, and 22 S, R. 61 E, in Las Vegas Valley, Clark County.

List No. 13. Vegas Irrigated Lands Company, Las Vegas, Nevada; 6,800 acres, located in T. 22 S, R. 61 E, Las Vegas, Clark County.

List No. 14. Amargosa Land and Irrigation Company, Goldfield Nevada; 17,705.14 acres, located in T. 17 S, R. 49 E, and T. 16 S, R. 50 E, in the Amargosa Valley, Nye County.

List Nos. 15-16. Las Vegas Valley Land Company, Las Vegas Nevada; 6,717.52 acres, located in T. 21 S, R. 60 E, and T. 22 S, R. 61 E, in Las Vegas Valley, Clark County.

Of the above selections, list No. 9, of the Pacific Reclamation Company and list No. 14, of the Amargosa Land and Irrigation Company

agating 27,951.16 acres, have been approved by the Secretary of the Interior and the contracts between the State and the United States have been signed by R. A. Ballinger, Secretary of the Interior, and myself for the State of Nevada, and which have been approved by the President of the United States. The contracts between the State and company, authorized by the State Act are being prepared and as soon as signed the operations will commence on the construction of the proposed irrigation works.

The remaining six lists, comprising 32,303.39 acres in Las Vegas Valley, Clark County, are still pending action in the General Land Office, as the source of water supply is wholly from subterranean waters, and action of the Department is awaited with interest as upon their completion depends the contemplated reclamation of hundreds of thousands of acres in this State by means of artesian wells and pumping plants.

Under the amendatory Act of March 15, 1910, six lists, aggregating 124.67 acres, have been filed in the United States Land Office for temporary withdrawal of one year pending investigation and survey, as follows:

List No. 17. The Pahrump Valley Land and Water Company, Goldfield, Nevada; 13,440 acres in the Pahrump Valley, Nye County.

List No. 18. E. C. McClellan and W. T. Smith, Elko, Nevada; 38,027 acres, located in the Tecoma Valley, Elko County.

List No. 19. Ellison Ranching Company, 420 Judge Building, Salt Lake City, Utah; 50,183 acres located in Quinn River Valley, Humboldt County.

List No. 20. De Witt C. Turner, Reno, Nevada; 6,230 acres located in Middle Red Rock Valley, Washoe County.

List No. 21. The Humboldt Lovelock Irrigation Light and Power Company, W. C. Noteware, Lovelock, Nevada; for 9,335.37 acres in Lovelock Valley, Humboldt County.

List No. 22. The Western Development Company, McGill, Nevada; 4,956.42 acres in Railroad Valley, Nye County.

Of the above, lists Nos. 17 and 18 and 19 have been approved by the Commissioner of the General Land Office, and the lands, aggregating 102 acres, have been withdrawn from entry for a period of one year. Under Section 2 of the State Act providing for a reservation of six months in the State Land Office, there have been filed ten lists, embracing 489.60 acres, by the following persons and companies:

The Sunset Land and Irrigation Company of San Francisco, California; for 80,333 acres in Railroad Valley, Nye County.

The Southland Land and Irrigation Company of Goldfield, Nevada; 10,050 acres in Stewart Valley, Nye County.

The Reveille Valley Land and Reclamation Company of San Francisco, California; for 55,020 acres in the Reveille and Kawich Valleys, Esmeralda County.

The Buffalo Nevada Land Company of Las Vegas, Nevada; for 5,360 acres in Las Vegas Valley, Clark County.

William H. Earl of Reno, Nevada; for 134,826 acres in Big Smoky Valley, Nye and Esmeralda Counties.

James P. Sprunt, et al., of Moapa, Nevada; for 21,565 acres in Upper Paddy Valley, Clark County.

The Carey Act Reclamation Association, 1,410 N. Carson Street, Carson City, Nevada; for 21,726.18 acres in Bishop Creek Valley, Elko County.

The Penoyer Valley Land and Irrigation Company, and Kawich Land and Irrigation Company; F. W. Kerns, Postal Telegraph Building, San Francisco, California; for 313,314 acres in Ralston, Railroad, and Kawich Valleys, Nye County.

The Railroad Valley Land and Irrigation Company, C. R. Session, Postal Telegraph Building, San Francisco, California; 91,438 acres in Reveille Valley, Nye County.

The American Securities Company, Spokane, Washington; for 4,324.43 acres in Wall and Lost Valley, Washoe County.

The Tonopah and Goldfield Land and Development Companies, Goldfield, Nevada, for 89,532.65 acres in Big Smoky Valley between Tonopah and Goldfield, in Esmeralda County.

A summary of the applications for segregation under the Carey Act shows the following status and acreages:

Segregations approved by Secretary of Interior	27,861.16
Segregations pending approval	32,308.39
Temporary withdrawals approved by General Land Office	91,602.38
Temporary withdrawals pending approval	20,523.29
Reservations in the State Land Office	827,489.60
Total	989,869.82

Of the 1,000,000 acres donated by Congress to the State for reclamation under this Act, it will be seen that there now remain but 130.18 acres to be appropriated under that Act, so it will be necessary for our representatives in Congress to secure for this State another grant of one million acres for reclamation purposes.

The benefits which may result to this State from the provisions of this Act are almost incalculable.

The desert valleys of this State will be reclaimed wherever water for irrigation purposes can be stored, furnishing opportunities for homeseekers from the overcrowded cities of the East to make homes for themselves, and the investment of eastern capital which is now looking to Nevada, for the promotion of reclamation projects.

The problem to be solved is the storage of flood waters which run to waste from the melting snows in the mountains, and the sinking of artesian wells. Many of the desert but fertile valleys of the State have proven to be natural artesian basins where flowing wells may be developed at a very moderate depth.

The labor involved in comparing, examining, and filing the applications covering one million acres of land under the complicated rules and regulations of the General Land Office, and all during the past fifteen months, has taxed the time and strength of the limited office force, and as the work required to bring this important branch of the State's development to a successful termination by carrying out all the requirement of the Government and State has just commenced, the next Legislature should make ample provisions for handling this work as it has now assumed such proportions that no one man can handle it.

I would suggest that this whole question and labor of reclaiming the arid lands of the State be placed in the hands of a commission, to be created for that purpose, or that a liberal appropriation be made for additional clerical hire to assist the State Land Register in carrying out the work which has just commenced.

Under the State Act no revenue is derived by the State from the operation of the Carey Act. The applicants pay all the expenses incidental to the work, and this office handles the work without additional expense to the applicant or State.

If the State will be required to assume certain expenses, I would suggest that the land be sold to the settler at the rate of 50 cents per acre; 25 cents at time of application and 25 cents at the time of making final plat; also filing fees be charged to the companies for all applications, and upon the number of acres involved. This would create a fund from which all expenses required from the State could be paid.

Several amendments to the State Act will be required to perfect the law.

STATE LANDS

All the grants of land which have been made to the State by the Federal Government have been practically exhausted and selections for new land have been suspended. The only lands that the State now has for sale are reverted lands—that is, lands once entered under the Carey Act system and on which twenty per cent of the purchase price was paid at the time of application, but were forfeited to the State through failure to comply with the law, and are subject to sale again.

At present the State has 19,573.76 acres of this class of land for sale. They are scattered over the State as follows:

Churchill County, 280 acres; Clark County, 3,160.56 acres; Douglas County, 480.38 acres; Elko County, 2,463.09 acres; Eureka County, 1,566.56 acres; Esmeralda County, 1,028.87 acres; Humboldt County, 1,077.04 acres; Lander County, 2,322.79 acres; Lincoln County, 877.65 acres; Lyon County, 80 acres; Nye County, 618.29 acres; Ormsby County, 560 acres; Storey County, 240 acres; Washoe County, 4,140.19 acres; White Pine County, 520.34 acres.

These lands are for sale to legal applicants—that is, to persons who are citizens of the United States, or have declared their intentions to become such. Females over 18 years of age are considered legal applicants. Residence in the State or on the land is not required.

Each applicant may purchase from the State not to exceed 640 acres under the Two-Million-Acre Grant and 320 acres under any of the other grants. These lands must be sold where originally selected in legal subdivisions at \$1.25 per acre, except lands approved under grants other than the Two-Million-Acre Grant, located within the railroad limits, which are sold at \$2.50 per acre.

The terms of payment are twenty per cent cash at time of application, the balance in fifty years at six per cent per annum interest.

Full payment may be made at any time, when patent will issue in the name of the applicant (unless otherwise ordered by a court having jurisdiction), free of charge.

The State has about 2,000 acres of land for sale in Townships 13, 15, 19, and 21 North, Range 18 East. Some of these lands lie in California according to the location of the latest State line running from the Tahoe north to the Oregon State line.

Although these lands have been patented to the State of Nevada by the Federal Government and as no arrangements have been made for the transfer of such lands either to the State of California or back to the Government, this office will still receive applications therefor.

These lands were selected by the Board of Regents of the State University before the present land laws were enacted, and in many instances no applications for them have ever been received by the State. The price of these lands is \$2.50 per acre, and if the same is valuable for timber, full purchase price will be required at time of application, when patent will issue for the same.

GRANTS OF LAND BY THE UNITED STATES TO NEVADA **Their History and Present Status**

There have been granted by the United States to the State of Nevada, at different times, lands to the amount of 2,732,884.70 acres in different grants. All these grants to the State have been exhausted by selections, but, as there are several thousand acres of selections to be adjusted on account of suspended duplicate and erroneous approval, all the grants have not as yet been closed up because many of the selections will be canceled for various causes, hence it is impossible at the present time to give their exact status.

Sixteenth and Thirty-Six Sections Grant

The Act of Congress approved March 21, 1864, appropriated sections numbered sixteen (16) and thirty-six (36) in each township in the State of Nevada, amounting to about 3,992,000 acres to school purposes. Of this quantity, the State authorities had sold prior to June 16, 1880, 61,967.08 acres, or about one and one-half per cent of the whole amount in sixteen years.

By relinquishing to the United States all sixteenth and thirty-sixth sections remaining unsold on the 16th of June, 1880, the State of Nevada on that date secured a grant of 2,000,000 acres of land to be selected from any unappropriated non-mineral land in this State, and to be disposed of under such laws, rules and regulations as may be prescribed by the Legislature of the State of Nevada. (See "The 2,000,000-Acres Grant.")

The Indemnity or "Lien" Grant

The Act of Congress approved February 26, 1859, permits States to select lands as indemnity for sixteenth and thirty-sixth sections lost "in place" to the State. "Where settlements with a view to preemption have been made before the survey of the lands in the field, which are found to have been made on sections sixteen or thirty-six, those sections shall be subject to the preemption claim of such settler, and if they or either of them have been or shall be reserved for colleges or schools in the State or Territory in which the lands lie, other lands of like quantity are appropriated in lieu of such as may be patented by preemptors, and other lands are also appropriated to compensate deficiencies for school purposes, where sections sixteen or thirty-six are fractional in quantity, or where one or both are wanting by reason of the township being fractional, or from any natural cause whatever."

Under this law the State of Nevada has selected and reserved, as indemnity for losses, 9,228.62 acres of land.

Internal Improvement Grant—500,000 Acres

Acts of Congress, approved September 4, 1841 and March 21, 1864,

ted to the State of Nevada 500,000 acres of land for purposes of
rnal improvement.

n Act of Congress approved July 4, 1866 provides: "That the
ropriation by the Constitution of the State of Nevada, to educational
oses, of the 500,000 acres of land granted to said State by the law
eptember 4, 1841, for purposes of internal improvment, is hereby
proved and confirmed."

nder the terms of this grant the State has selected all the lands
ated therein with the exception of .30 acres.

Agricultural College Grant—90,000 Acres

y the Act of Congress, approved July 2, 1862, 30,000 acres of land
each Senator and Representative in Congress in each State is donated
he establishment of an agricultural college therein.

n Act of Congress, approved March 16, 1872, provides: "That the
at made to the State of Nevada, under Section 3 of the Act of July
866, entitled 'An Act concerning certain lands granted to the State
Nevada,' shall not cease by reason of the failure of the said State to
vide at least one college, as required by the several Acts of Congress
condition of said grant, but the same shall continue in full force,
vided that all the conditions of law be complied with prior to the 10th
ay, 1877."

joint resolution, relative to continuing in force a grant of 90,000
s of land to the State of Nevada by the United States, passed by the
islature January 24, 1879, reads as follows:

HEREAS, The grant of thirty thousand acres of land to the State of Nevada
the public domain for each Senator and Representative in Congress from this
e, amounting in the aggregate to ninety thousand acres, was made by the Con-
s of the United States, by virtue of an Act of Congress entitled "An Act donat-
public lands in the several States and Territories, which may provide colleges
griculture and mechanic arts," approved April 14, 1864; and

HEREAS, By virtue of an Act of Congress, entitled "An Act concerning cer-
lands granted to the State of Nevada," approved July 4, 1866, and an Act of
gress entitled "An Act to continue in force a grant to the State of Nevada for
ge purposes," approved March 16, 1872, said grant was continued on conditions
at least one college of agriculture and mechanic arts shall be built on or
re the 10th day of May, 1877; therefore be it

esolved by the Assembly and the Senate conjointly, That our Senators be
ructed, and our Representative in Congress be requested, to use all honorable
ns within their power to secure a further extension of time of not less than
ears to enable the State of Nevada to provide or establish at least one college
ding in conformity to the conditions of the grant approved April 14, A. D.
, and the several amendatory and supplementary Acts in relation thereto.

esolved, That the Governor be requested to forward enrolled copies of these
lutions to each of our Senators and Representative in Congress, and that each
thereof be accompanied by a letter from his Excellency, urging upon our
esentatives their immediate attention to the subject-matter thereof.

n March 3, 1883, Congress passed the following:

le enacted by the Senate and House of Representatives of the United States
merica in Congress assembled, That the fourth section of the Act donating
ic lands to the several States and Territories which may provide colleges for
benefit of agriculture and the mechanic arts, approved July second, eighteen
dred and sixty-two, be, and the same is hereby amended so as to read as

ows:

SEC. 4. That all moneys derived from the sale of lands aforesaid by the States to which the lands are apportioned, and from the sale of land scrip hereinbefore provided for, shall be invested in stocks of the United States, or of the States, or of some other safe stocks; or the same may be invested by the States having no State stocks, in any other manner after the Legislatures of such States shall have assented thereto, and engaged that such funds shall yield not less than five per centum upon the amount so invested and that the principal thereof shall forever remain unimpaired; *provided*, that the moneys so invested or loaned shall constitute a perpetual fund, the capital of which shall remain forever undiminished (except so far as may be provided in section five of this Act), and the interest of which shall be inviolably appropriated, by each State which may take and claim the benefit of this Act, to the endowment, support and maintenance of at least one college where the leading object shall be, without excluding other scientific and classical studies, and including military tactics, to teach such branches of learning as are related to agriculture and the mechanic arts, in such manner as the Legislatures of the States may respectively prescribe, in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions of life.

The State has selected all the lands embraced in this grant except 13.95 acres.

University Grant—46,080 Acres

An Act of Congress approved July 4, 1866, provides "that land equal in amount to seventy-two entire sections, for the establishment and maintenance of a University in said State, is hereby granted to the State of Nevada." Of the 46,080 acres of land donated in this grant, all have been selected except 0.11 acres.

Public Buildings Grant—12,800 Acres

An Act of Congress, approved March 21, 1864, donates twenty entire sections of land to the State of Nevada, for the purpose of erecting public buildings at the capital of said State for legislative and judicial purposes. Of the 12,800 acres in this grant, 12,784.79 acres have been selected, leaving 15.21 acres due the State.

State Prison Grant—12,800 Acres

An Act of Congress, approved March 21, 1864, donates twenty entire sections of land for the purpose of erecting a suitable building for a penitentiary or State Prison. Of this grant 12,782.86 acres have been selected, leaving balance due 17.14 acres.

The 2,000,000-Acres Grant

In 1841 Congress granted to all public land States the sixteenth and thirty-sixth sections of land in each township, the proceeds of which were to be placed in a fund, the interest only of which should be used for school purposes. The Act of March 21, 1864, enabling the Territory of Nevada to form a State Government, carried this grant to the State of Nevada. The sixteenth and thirty-sixth sections aggregate one-eighteenth part of the State, or 3,992,000 acres. An Act of Congress, approved June 16, 1880, granted to the State of Nevada 2,000,000 acres of land, on condition of the surrender to the United States of all the sixteenth and thirty-sixth sections undisposed of at that date.

The records of this office show that the State has selected 2,011,044.43 acres under this grant, while the General Land Office reports 1,999,898.43

es as having been selected. The discrepancy, no doubt, exists in the correlation of selections of which the State has not been notified.

STATE LAND CONTRACTS

Under the original law relating to State land contracts, the interest on deferred payments was fixed at ten per cent per annum. Twenty per cent of the purchase price was required at time of application and one-ninth of the balance of principal annually for nine years which, with the first payment, completed payments in ten years.

The Act of the Legislature of 1885 provided that applicants for State lands, under the contract system, could pay one-fifth of the purchase price at time of application and enter into a contract with the State to pay the balance of the principal in twenty-five years with interest at the rate of six per cent per annum, giving the contractor the option of paying the balance of principal and accrued interest at any time and receive a State patent for the same. No provision was made for partial payments of the principal due.

The law provided that all contracts in existence at the time of the passage of the Act could remain in force until maturity, or the holder could enter into a new contract for the payment of the unpaid principal. Contractors availed themselves of the privileges of the Act of 1885 by entering into new contracts under the provisions of that law.

Under the provisions of the Act of 1885, contracts referred to commenced to mature in January, 1910, and to meet this emergency and to provide for the renewal of such contracts, the Legislature, by an Act approved March 10, 1909, amended Section 9 of the land laws so as to read as follows:

SEC. 9. All contracts in existence at the time of the passage of this Act may remain under the same conditions as stipulated in said contracts; or the unpaid principal may be made the subject of a new contract under the provisions of the foregoing section, to be paid within twenty years from the date of such new contract, with interest at the rate of six per cent per annum at the option of the holder of such contract; *provided*, that such contract shall be made only on the day when the annual interest payment becomes due; *and, provided further*, that the applicant shall pay to the State Land Register a fee of fifty cents for each and every new contract so issued; said fee shall be used by the State Land Register for the payment of extra clerical labor employed in preparing and recording such new contract. The State Land Register is hereby authorized and empowered to make such rules and regulations as may be necessary to carry out the provisions of this Act. This Act shall take effect on the first day of July, nineteen hundred and nine. *As amended March 10, 1909.*

This Act not only applies to contracts as they mature, but to the renewal and extension of time to fifty years of all existing contracts whether they have matured or not.

GOVERNMENT LANDS

The report of the Hon. Louis J. Cohn, Register of the local United States Land Office, to the Commissioner of the General Land Office for

the year ending June 30, 1910, shows by counties the unappropriated public lands of the United States in the State of Nevada, as follows:

County	Surveyed	Unsurveyed	Total
Churchill	1,344,614	1,502,420	2,847,034
Clark	3,175,408	1,178,150	4,353,558
Douglas	181,898	14,340	196,238
Elko	6,186,141	794,884	6,981,025
Esmeralda	2,278,245	1,647,703	3,925,948
Eureka	865,431	1,293,264	2,158,695
Humboldt	3,506,292	4,906,325	8,412,617
Lander	1,201,489	1,816,359	3,017,848
Lincoln	2,251,682	4,464,916	6,716,598
Lyon	348,650	297,013	645,663
Nye	3,948,983	5,815,873	9,764,856
Ormsby	26,846	19,980	46,826
Storey	53,884	45,132	99,016
Washoe	1,891,429	1,119,372	3,010,801
White Pine	2,509,468	1,768,439	4,277,907
Totals	29,790,500	26,684,188	56,474,688

Deducting 56,474,688 acres, the unsold Government lands, from 70,087,863 acres, the estimated area of the State of Nevada, it appears that 13,613,175 acres have been disposed of, as follows:

Grants to the State	2,732,888
Grants to Central Pacific Railroad	5,734,651
United States entries, Forest Reserves and Reservations of all kinds	5,145,636
Total	13,614,175

The unsold Government lands in the State, including mountainous desert, timber, mineral, grazing and agricultural lands which may be entered in the United States Land Office under the homestead, desert stone and timber, lieu-land scrip, and mineral Acts.

The Government laws relating to homestead requires a continuous residence for five years on the land, that such residence must be established within six months after entry and that improvements sufficient to establish and maintain a home must be made.

There is no charge for the land, except the usual land office fees of about sixteen dollars payable at time of entry. A person can enter only 160 acres under the Homestead Act, providing he has not acquired either by entry or purchase an amount exceeding 160 acres. If a person has acquired 160 acres under the Homestead Act and does not own any other land, he may enter 160 acres under the Desert Act, or 320 acres under the enlarged Homestead or "Dry Farming" Act. If a person acquires 320 acres under the Desert Act, he may enter 160 acres under the "Dry Farming" Act.

But if a person has acquired 480 acres by entry or purchase, he cannot make an entry in the United States Land Office under any of the above Acts.

Under the desert land laws, an entryman is required to pay \$1.25 per acre; 25 cents at time of entry and the balance of \$1 at the time of making final proof, which must be made in four years, or until he has expended \$3 per acre in reclamation and improvements. He may expend said amount at the rate of \$1 per acre annually or the whole amount in one year, when final proof may be made and patent issue.

COUNTY BOUNDARIES

is very desirable that this office should be in possession of an official record of the surveys of the county boundaries of the State, which should be clearly and accurately defined.

The territorial laws fixing many of the county boundaries are vague and a great source of annoyance to this office, besides causing expensive suits between counties when they attempt to determine the dividing lines for assessing purposes.

Under the law this office is required to furnish the Assessors of the various counties of the State copies of all township plats received from the United States Surveyor-General's office with all lands applied for in this office, together with an abstract of the same; also to report annually to the Assessors all lands applied for, patented and forfeited during the year, to enable the Assessors to perform their official duties under the law.

As the boundaries being so indefinite and undetermined, it is impossible for this office to comply with the requirements of the present law governing county boundaries.

I would recommend a resurvey of all the county lines of the State, the same to be made to conform with the Government surveys on townships and section lines; where the lines are established by natural objects, such as streams and mountains, they should be marked by well-defined monuments, so that the same may be traced on the ground; and compass maps and field notes should be filed in this office that they may be referred to on our maps and plats.

STATE LAND LAWS

On August 4, 1909, this office completed a compilation of the statutes of the United States relative to grants of land by the United States to the State of Nevada, and the Statutes of Nevada, with the Acts and amendments of the Legislature of 1909, relating to the sale of lands granted to the State of Nevada by the several Acts of Congress, together with the rules and regulations of the State Land Office, adopted in conformity with the statutes, and an appendix concerning the Carey Reclamation Act. For the guidance of those who may desire to acquire lands in this State and for the information of the public in general, the following rules and regulations which contain a synopsis of the State Land Laws, are here appended:

RULES ADOPTED BY THE STATE LAND OFFICE

There have been granted by the United States to the State of Nevada, at different times, lands to the amount of 2,732,884.70 acres in different sections. All these grants have been exhausted by selections, and selections for new lands under these grants have been suspended. Therefore, all sections in the general land laws relating to the selection and disposal of lands not heretofore selected and approved under said grants are hereby repealed.

First—Applications for the purchase of lands not heretofore approved and selected to the State by the United States cannot be entertained and in all cases be refused.

Second—Contracts for the purchase of lands approved to the State which had immediately following application, but cannot be awarded to applicants for other lands which have been heretofore selected and on

which the approval has been suspended in the United States General Land Office, until they shall have been approved to the State. Official notification to enter into contract on an application previously filed will be mailed in due time to the postoffice address of each applicant or his or her agent as recorded in this office. Contracts may be signed by any person for the applicant, by adding his own name as agent.

Third—Applications to purchase land, and the money deposited therefor, can be withdrawn only for such part as the State may be unable to convey, or in the event of an error in description, or otherwise. In case of an erroneous description of lands heretofore selected, but not approved, the State must first obtain the cancellation of said selection in the United States General Land Office at Washington, D. C. Before withdrawal for withdrawal will be supplied on demand.

Fourth—Claim and right to purchase land may be withdrawn by either of the following parties: 1st, the applicant; 2d, his or her attorney in fact, who must file with the Register the power of attorney or certified copy thereof. Such power of attorney must specifically empower the agent to withdraw or sell and dispose of his principal's real estate in this State; 3d, his or her grantee, the deed to whom, or a certified copy thereof, must be deposited with the Register; 4th, a legal representative of a deceased applicant, who must deposit with the Register the duly attested order of the court having jurisdiction of the estate of the deceased; 5th, the person shown, in an "abstract of title" to be the attorney in fact, grantee, assignee, or other legal representative of the applicant. Such abstract must be certified to by the County Recorder of the county in which the lands are situated, and must describe such lands by legal subdivisions.

Fifth—The grantee, assignee, attorney in fact, or other legal representative of an applicant should transmit to the State Land Office (with the filing with the application or contract represented by him or her) sufficient evidence of the facts as will authorize the Register to treat him or her as the legal successor or representative of the applicant or contractor named therein. Such documents as are demanded in Rule 4 will meet the above requirements, and must describe by legal subdivisions the lands involved. The filing thereof by the State Land Register will invest the party in interest with the right to receive official notifications, make payments, and finally receive the patent *in the name of the applicant* or person named in decree of court. [See Section 16 of General Land Law.]

Sixth—Patent will invariably issue in the name of the applicant, except when otherwise ordered by a court having jurisdiction.

Seventh—Orders of court above referred to must specifically state the act and thing to be done by the person authorized, and must accurately describe the land by legal subdivisions of survey, as written in the application.

Eighth—After the filing of a formal application for land, no subsequent application for the same land will be filed unless accompanied by an affidavit claiming a preferred right to purchase such land, based upon occupancy or possession, dating prior to the filing of the first existing application for such land, or an affidavit setting forth some other legal cause why such first applicant should not be allowed to purchase such land. [See Section 13, General Land Law.]

inth—Upon the inauguration of such a contest as is provided for in section 8, the first existing applicant will be notified as required by section 17, General Land Law.

teenth—Except by an order of court, no application will be segregated so as to describe, in separate contracts, portions of its contents subject to completion of sale; but, in event of non-approval, or any cause rendering an application not wholly subject to completion, the contract will issue for so much thereof as may be so subject. No partial payment of annual interest on a contract can be certified under the law as construed by the Supreme Court. [See 21 Nevada Reports, 10, State of Nevada v. J. E. Jones, State Land Register, No. 1389.] A contract entered into between the State of Nevada and an applicant for state lands, is held to constitute an entire contract for all the lands described therein, and cannot be separable, and if the purchaser fail to pay the interest upon all the lands embraced in the contract, he forfeits the same. The Legislature intending the contract to be entire and indivisible. Therefore, the whole amount of each annual interest payment, as stipulated in the contract, must be deposited with the State in accordance with section eight, as amended March tenth, nineteen hundred and nine. If two or more parties (represented by deed, mortgage, or other instrument) be mutually interested in a contract, the deposit of a portion of the interest payment will not protect the contract, unless, within the time stipulated, the remainder shall be deposited by the other party or parties. For instance, should remittances be received by the State from nine out of ten parties mutually interested in a contract, and the remaining tenth share not to be received within the time specified, the contract would be forfeited under the law. Therefore, in all such cases, the various parties, mutually interested in one contract with the State, should arrange among themselves to have the whole amount of interest deposited by one of their number, not later than when due, and not merely forward their respective shares, relying upon the others to do likewise.

seventeenth—When not personally deposited in the Treasury or Land Office, a land payment must be remitted in such manner as to insure its receipt by the State, and in the net amount. Drafts and checks declined by the State Treasurer, and their collection devolves upon the Register, who expressly reserves to himself the right of returning any such remittances. To accommodate the remitters he must indorse checks, advance the amount of discount or exchange on same, and personally become responsible for collection of such amounts. Therefore, the Register respectfully suggests that remittances be made by postoffice or Wells, Fargo & Co. money orders, or in coin or currency by the United States Express (registered letter) or express.

eighteenth—Applicants or their legal agents must keep the Register advised of any change in their postoffice address from that originally stated in their application. Otherwise important notices may never be received by the parties interested, thereby causing forfeiture of rights. The blank form for notifying this office of change in postoffice address will be furnished upon request therefor.

nineteenth—In accordance with section eight of the General Land Law, overdue interest can be certified on any contract for the purchase of state lands, within one year from the date when it became due; provided that neither the lands nor any subdivision thereof embraced in

the contract, have been reapplied for. If the interest on a contract has not been paid on or before the date when due, then on the day following the lands, or any part thereof, are subject to entry by the first legal applicant, and if the interest be not paid nor the lands applied for within one year from said date, the contract and the lands embraced therein become unconditionally forfeited to the State. As the law does not require this office to notify contractors when interest becomes due, the practice of notifying them is merely a courtesy on the part of the office, and must not be relied on by the contractors. This office is not always advised of transfers of interest in contracts; therefore notification of the time when interest becomes due may not be received by the proper person. Contractors, or their legal representatives, should rely upon the contracts for the amount of interest and the time when it becomes due.

BLANKS

Forms for application will be supplied, free of charge, upon application to this office. It is impossible under the law for the State Land Register to "reserve or hold" lands for an intending purchaser in anticipation of his or her application. All lands must be subject to entry by the first legal applicant, in due form.

REMITTANCES

Personal checks will be forwarded through a local bank for collection, and the net returns on same applied, when received at this office. In the mean time, the lands desired cannot be reserved, but must remain subject to entry by the first legal applicant who shall make application in due form, and deposit the requisite first payment in lawful money. This office is not required to advance money to make good a deficiency in any remittance, but will hold such remittance as a deposit, awaiting receipt of the balance required. Applicants are therefore advised to remit a sum sufficient to net the full amount required, and thereby avoid unnecessary delay, which may result in their loss of the lands desired. Unless otherwise ordered, any surplus will be returned to the remitter, with the State Treasurer's receipt for the sum applied.

WARNING TO APPLICANTS

To insure perfect title it is absolutely indispensable that the records of the offices of the State Land Register, Controller, Treasurer, Governor and Secretary of State shall agree with regard to the name of each applicant and patentee. Therefore the applicant's full, true, and correct name must be properly spelled and plainly written, both in the heading and signature of each application, because all future proceedings toward completion of sale are based upon the original application. To correct an error in such signature involves not only delay, labor, and complication in said offices, but entails unnecessary expense upon the applicant or assignee, who must supply all affidavits and other legal instruments required for such correction. This likewise applies to the records in the offices of the Assessor and Treasurer in each county wherein are located the lands thus applied for.

CORRECT POSTOFFICE ADDRESS

To insure receipt by the proper party of any notice emanating from the State Land Office concerning an application or contract, the applicant

t or his or her agent, must be careful to fill in the proper address on the line therefor in application blank. If such notice is desired sent to the applicant's agent (instead of the applicant), the name and address of such agent must be written on the lines therefor in application blank opposite the foot note: "If the agent is to be notified fill in the agent's office address"; otherwise leave it blank.

TAXES

Land applicants and contractors, or their legal representatives, will be given notice that state and county taxes assessed on their possessory interests are payable to the County Treasurer of the county in which are situated the lands described in their applications or contracts. Such taxes should be paid prior to the first Monday in December of each year. If unpaid before said date, they will become delinquent and be increased ten (10) per cent, and, in default of payment, such possessory interests will be sold as any other property.

The State Land Register has nothing whatever to do with the collection of such taxes, and must decline to receive and forward same. All inquiries relating to taxes should be made of County Assessors or Treasurers.

INFORMATION FOR THE PUBLIC

This office is in receipt of many letters asking for information not pertaining to its affairs. Though endeavoring to give all information requested, yet we are compelled to refer many correspondents to other agencies, thus causing delays in securing the information sought.

It is therefore suggested that inquiries regarding public land surveys, including surveys for mineral patents (together with field notes of the same), and Deputy United States Mineral Surveyors, be addressed to the United States Surveyor-General, Reno, Nevada. Regarding the public lands of the United States and the entries thereof, such as homestead, desert, stone and timber, lieu-land scrip, townsite, coal and mineral rights of all kinds, also forest reserves and railroad lands, address the United States Land Office, Carson City, Nevada. Concerning the Truckee-Reclamation Project, address the office of Engineer in Charge, Reno, Nevada.

Regarding the public waters of the State and the appropriation thereof, address the State Engineer, Carson City, Nevada.

Concerning lands granted by Congress to the State, whether patented, under contract, or reverted to the State and subject to entry, also concerning the Carey Act, county boundaries (so far as known), railroad right-of-way surveys, and copies of plats of Government surveys, address this office, and ask for copies of the State Land Laws and latest amendments of the office.

GOVERNMENT SURVEYS

owing to the general demand for the segregation of unsurveyed desert lands to be reclaimed under the Carey Act, especially in the southern portion of the State where such deserts exist and in order to secure their segregation for irrigation and reclamation, it is necessary that the next Legislature should take some action to secure such surveys by creating a fund from which the necessary amount could be advanced by the State, to be refunded by the Government.

The following correspondence relative to an application made by this

office for Government surveys may be of interest to Carey Act reclamation promoters:

STATE OF NEVADA—LAND DEPARTMENT,
CARSON CITY, NEVADA, March 31, 1910.

HON. MATTHEW KYLE, *United States Surveyor-General for Nevada, Reno, Nevada.*

SIR: The State of Nevada desires to ask for the segregation of certain unsurveyed lands by the Secretary of the Interior, for reclamation and settlement under the Acts of Congress approved August 18, 1894, June 11, 1896, and March 3, 1901, and known as the Carey Act. And that the same may be effected under the regulations of the Secretary of the Interior and the Commissioner of the General Land Office, it is necessary that the public surveys be extended to and including Township 16 south, Ranges 48 and 49 east, and Township 17 south, Range 48 east, M. D. B. and M.; also all that territory lying between the old state line as surveyed by Von Schmidt in 1873, and the state line as surveyed by the Coast and Geodetic Survey of 1900, extending and lying opposite Section 26, T. 19 S, R. 51 E, to and opposite Section 36, T. 20 S, R. 52 E, M. D. B. and M., Nevada, also all that part of Townships 21 and 22 S, R. 53 E, lying north of the Coast and Geodetic Survey of the state line in Nevada.

In reference to the agricultural character of the land referred to from T. 19 S, R. 51 E, to T. 20 S, R. 52 E, M. D. and M., I am enclosing seven affidavits in support thereof.

Trusting to receive a favorable consideration from your Department, I have the honor to remain

Very respectfully,
C. L. DEADY,
Surveyor-General and State Land Register.

DEPARTMENT OF THE INTERIOR,
OFFICE OF U. S. SURVEYOR-GENERAL, DISTRICT OF NEVADA,
RENO, NEVADA, May 28, 1910.

HON. C. L. DEADY, *Surveyor-General, Carson City, Nevada.*

SIR: Relative to your application dated March 31, 1910, for the extension of the public land surveys to and including T. 16 S, Rs. 48 and 49 E, and T. 17 S, R. 48 E, M. D. M., Nevada, I am enclosing you herewith a copy of letter "E" CLDB, dated May 23, 1910, from the Honorable Commissioner of the General Land Office, Washington, D. C., which is self-explanatory.

If, as suggested in the enclosed letter, the State is disposed to make a deposit to cover the cost of field and office work necessary to complete the desired surveys, please advise me and this office will prepare an estimate of the cost of the surveys.

Very respectfully,
MATTHEW KYLE,
United States Surveyor-General of Nevada.

In reply please refer to 10-31342 "E" CLDB.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE, WASHINGTON, May 23, 1910.

Application for surveys under the Carey Act:
Must await investigation as to feasibility.

U. S. Surveyor-General, Reno, Nevada.

SIR: I have your letter of April 2, 1910, transmitting an application dated March 31, 1910, from the Nevada State Surveyor-General and State Land Register for the extension of the public land surveys to and including T. 16 S, Rs. 48 and 49 E; T. 17 S, R. 48 E, M. D. M.; also the land lying between the old Von Schmidt state line and the present state line established by the Coast and Geodetic Survey in 1900 from a point opposite Sec. 26, T. 19 S, R. 51 E, to Sec. 36, T. 20 S, R. 52 E, M. D. M.; also all that part of Tps. 21 and 22 S, R. 53 E, lying north of the said C. & G. S. line in Nevada. You transmit affidavits of the State Engineer and seven others as to the agricultural possibilities in Tps. 19 and 20 S, R. 51 and 52 E, to accompany the application. The above is applied for with a view to future segregation under the "Carey Act," approved August 18, 1894. You recommend that the lands be inspected by a special agent in order to ascertain if they be susceptible to irrigation and cultivation and, upon a favorable report being rendered, you be authorized to enter into contract for their survey.

reply, you are advised as follows:

The said affidavits cover only the fractional sections adjoining the boundary and do not furnish any information as to the character of lands in Tps. 16 S, 18 S, and 49 E, and Tp. 17 S, R. 48 E. Furthermore, the affidavits are not sufficient proof of the feasibility of the project, that of the State Engineer being the one of value as expert evidence.

This office is not inclined to authorize surveys of large bodies of arid lands—this case about 65,000—unless fully convinced that the same will be taken up and utilized, and no guarantee upon the part of the State appears to be offered. The filing of a plat showing the complete project, after the necessary preliminary surveys for ditch locations have been made by the projectors, would have furnished a proper basis for proceeding under the "Carey" law, as this office must be governed by the terms of the statute when granting applications for surveys, which provides that lands occupied by settlers are to be preferred. Whether applicants under the Carey Act can be considered as "grantees," under the statute, when their plans are matured, filed and approved, is a question.

Surveys, however, can be made of lands susceptible to irrigation, if the Government be satisfied from reports of its special agents that the facts are as claimed, though it is not deemed advisable to go to the expense of such ascertainment surveys, as stated, there is certainty of the lands being required by the State under the Carey Act.

You will therefore call upon the state authorities for copies of correspondence agreements between them and the parties who will undertake the construction of the irrigation works so that this office may be assured that the regular procedure prior to segregation of the land, such as has been exacted in other cases, will be followed in this case.

In the meantime, if available, a special agent will be directed to make such investigation as is practicable as to the agricultural possibilities of the lands in question. It may be well to call the attention of the State's officials to the fact that the special agents of this office are not competent to conduct investigations of the irrigability of lands except in a general way, and this office prefers, in Carey Act projects, that skilled engineers give their testimony as to feasibility of reclamation undertaking, before ordering a survey.

If the State is disposed to deposit the requisite funds to cover the field and work necessary to complete the desired surveys, its application under the Carey Act system will be considered and you are authorized to furnish the State an estimate of the cost of survey.

Very respectfully,

FRED DENNETT,
Commissioner.

STATE OF NEVADA—LAND DEPARTMENT,
CARSON CITY, NEVADA, July 29, 1910.

MATTHEW KYLE, *U. S. Surveyor-General, Reno, Nevada.*

SIR: Referring to your letter of May 28, 1910, enclosing copy of letter 342 "E" CLDB, of the Commissioner of the General Land Office, dated May 1910, asking for further showing on the part of the State in the matter of its application for the extension of the public surveys to and including Tps. 16 S, Rs. 48 E, and T. 17 S, R. 48 E, also the land lying between the Old Von Schmidt state line and the present line established by the Coast and Geodetic Survey of 1900, from a point opposite Sec. 26, T. 19 S, R. 51 E, to Sec. 36, T. 30 S, R. 52 E, M. D. M., also all that part of Tps. 21 and 22 S, R. 53 E, lying north of C. & G. S. line in Nevada.

In addition to the report of the State Engineer transmitted with said applications to the agricultural possibilities in Tps. 19 and 20 S, Rs. 51 and 52 E, I have transmitted copy of the application of the South Land Irrigation Company for temporary withdrawal of said lands for reclamation under the Carey Act.

The matter of the application for the survey of Tps. 21 and 22 S, R. 53 E, and the copy of the application of the Pahrump Valley Land and Water Commission for the temporary withdrawal of said township under the amendatory Act of Congress, approved March 10, 1910, to the Carey Act, report of artesian wells, affidavit of Deputy State Land Register, and correspondence relating thereto.

The State's applicants for the survey of Tps. 16 S, Rs. 48 and 49 E, and T. 17 S, R. 48 E, M. D. M., are not prepared to make the showing required at this time for the reason that the Department of the Interior has approved the segre-

gation of 17,704 acres for said applicants, under the Carey Act, in T. 17 S, R. 49 E, and T. 16 S, R. 50 E, M. D. M., and it is their purpose to perfect said project before applying for the segregation of Tps. 16 S, Rs. 48 and 49 E, and T. 17 S, R. 48 E, M. D. M.

There is no state law by which the requisite amount necessary to complete the surveys desired, may be deposited by the State.

Very respectfully,

C. L. DEADY,
State Land Register.

An Act of the Legislature approved March 12, 1885, relating to the purchase of township plats, reads as follows:

The Register shall procure from the United States Surveyor-General's Office one copy of each township plat of the public surveys now approved or that may hereafter be approved by the proper United States authorities, unless the same shall have been previously obtained; *provided*, that said copies be made upon material of such a quality as the State Land Register may prescribe, the cost of the same not to exceed six dollars each.

Since the approval of that Act, the State has paid the United States Land Office six dollars for each township plat without regard to the amount of work involved in preparing the same.

The following letter received from Hon. Matthew Kyle, United States Surveyor-General, is self-explanatory.

DEPARTMENT OF THE INTERIOR,
OFFICE OF U. S. SURVEYOR-GENERAL, DISTRICT OF NEVADA,
RENO, NEVADA, September 12, 1910.

HON. C. L. DEADY, *Surveyor-General, Carson City, Nevada.*

DEAR SIR: Heretofore it has been the practice of this office to furnish you office a copy of the township plats of all accepted surveys at a price of six dollars each. The copies were prepared by the draftsmen of this office after office hours and they received the pay therefor. Under a new system, this office must account for all such fees, and employees of this office are no longer permitted to make copies of the records outside of office hours, nor to receive pay therefor. The work is prepared by the office force during office hours, and a charge is made according to the time required to prepare the work.

The survey of twelve townships has been accepted by the Honorable Commissioner and triplicate plats will be filed by the Register and Receiver, U. S. Land Office, October 20, 1910. It is probable that you will desire copies of these plats, and the following is an estimate of preparing them:

<i>Single Stroke—Mts. just on line.</i>	<i>Days</i>	<i>Same as original plat.</i>	<i>Days</i>
T. 10 S, R. 47 E.....	3½	.....	5½
T. 19 N, R. 44 E.....	3½	.....	5½
T. 29 N, R. 51 E.....	3½	.....	5½
T. 28 N, R. 50 E.....	3½	.....	5½
T. 18 N, R. 45 E.....	3	.....	4½
T. 17 N, R. 44 E.....	2	.....	3
T. 14 N, R. 41 E.....	3½	.....	5
T. 18 N, R. 44 E.....	3½	.....	5½
T. 18 N, R. 43 E.....	2	.....	3½
T. 17 N, R. 43 E.....	2½	.....	4
T. 28 N, R. 51 E.....	4	.....	7
	34½		54½

At five dollars per day, the cost of single stroke plats will be one hundred seventy-two dollars and fifty cents, and for full copies two hundred seventy-two dollars and fifty cents.

I am also enclosing a negative and a positive print of T. 19 N, R. 44 E, as sample copy, and these two prints, or similar ones, can be supplied you for two dollars and fifty cents for the two. This will give you a blue-print for your files and a negative from which you could make copies at your convenience. If the print will not meet your requirements, or if you are not allowed to exceed six dollars each in the purchase of plats, you or any one designated by you, will be

owed to make the copies from the public records, during the regular business hours of the office.

Please advise me concerning this matter at your earliest convenience.

Very respectfully,

MATTHEW KYLE,
U. S. Surveyor-General of Nevada.

In acting upon the suggestion contained in the above letter by procuring the prints of the plats of new surveys at \$2.50 each, from which the skilled draughtsman can make the required copies for the use of the office and for the County Assessors, a saving to the State will thus be made of \$.50 on each township of all new surveys hereafter purchased.

OUR MINING INDUSTRY

While the State Land Office deals directly with the agricultural and grazing lands of the State, it would be unjust to pass without notice the remarkable development of our mineral resources during the past ten years, and which has greatly stimulated the agricultural and livestock industry and created an increased demand for their products. For years it was supposed that the Comstock Lode was the only mine of any consequence in the State, and when it ceased to pay dividends the idea prevailed that it was "worked out" and that Nevada did not have even a paying mine within its boundaries and offered no inducements to home-seekers. The discovery of rich mines at Tonopah and Goldfield dispelled the erroneous impression that the Comstock was the only mine in Nevada, and thousands of people from all parts of the country flocked to the new gold fields in Nye and Esmeralda Counties. Cities have sprung up as if by magic where a few years ago the stillness of the desert was broken only by the shrill howl of the coyote, the railroad and automobile have taken the place of the burro, the prairie schooner and the buckboard stage as a means of transportation, and prosperous communities, with all the modern conveniences of civilization, are found where less than ten years ago the country was so uninviting that it was shunned alike by the Indian and the white man.

Nor are the new and rich mining discoveries confined to Nye and Esmeralda Counties. Valuable mines have been discovered in Elko, Humboldt, White Pine, Douglas, Eureka, Lander, Churchill, Lyon, Lincoln and Clark Counties which are now contributing their share of mineral wealth to the State.

ASSESSORS' STATISTICS

Frequently letters are received at this office from parties in all parts of the country asking for statistics concerning the soil, climate and agricultural possibilities.

As the Legislature has provided no means for the advertisement of the resources of the State, consequently this office is called upon to supply the public with its biennial reports.

Hence the statistical tables, which the law requires County Assessors to furnish this office, should be made more reliable. The Boards of County Commissioners, as a rule, fail to allow an amount provided for by law to the Assessors and the Assessors fail to collect the statistics.

The county commissioners also fail to enforce the penalty provided for in the law for noncompliance with the law and the result is no report, or, if a report is sent in, it is usually a copy from previous reports, and therefore unreliable.

I would recommend that the whole law relating to Assessors' statistics be repealed, and that the work of gathering these statistics and the advertisement of the resources of the State be placed in the hands of the Publicity Commission and that said commission be given plenary powers backed up by a liberal appropriation, to collect these statistics and compile them in such form that they may become, not only a local convenience, but to supply the demand for such literature from all parts of the country. Let them be copied into newspapers, books, and pamphlets that have a large circulation and to become a part of the statistical history of the Nation. They will be the means of giving information to those who desire to come to our State to engage in business, to settle and become permanent residents; they will tell of our varied and boundless resources; of our rich mines, our healthful climate, our prolific soil, our immense stock ranges, of our vast arid deserts, richer and more valuable, not only on account of their great reclamation projects, but on account of their saline, nitrates, borates, carbonates and other deposits than the fairest vineyard lands in California.

The welfare and dignity of the State of Nevada cannot be better upheld and sustained than by proclaiming and advertising her vast resources through official reports compiled from carefully gathered and reliable statistics.

The reports received from the Assessors for 1909 and 1910 are in such condition as to prevent a correct compilation of the same. Some reports for only one year, some for the two years in one, and others correct reports each year separately, while Lyon and Ormsby Counties failed to send in any report.

TRANSACTIONS OF THE STATE LAND OFFICE

During the years of 1909-1910, 1,403 applications for state lands were filed in this office aggregating 181,557.10 acres on which the first payments of 20 per cent of purchase price amounted to \$45,635.07 and full payments to \$6,738, making \$52,373.07 total receipts at time of application. The receipts on account of interest on contracts were \$152,601.90 and \$216,211.80 as full payments on the same, making the total receipts from all sources \$421,186.82 for the two years which were the largest for the same period in the history of the office.

During the same period 1,377 contracts for the purchase of lands were entered into, aggregating 183,832.46 acres, and 717 land patents were issued, embracing 217,777.64 acres.

Owing to the increased demand for information regarding the lands and resources of the State by people from all parts of the country thousands of letters have been received and promptly answered. The increase in population has necessarily increased the correspondence.

Every letter received and copies of their answers are preserved. As this office notifies each contractor of interest payments a month in advance of the date when interest is due, it becomes necessary for the office to keep a record of the postoffice address of each contractor, which necessitates the mailing of thousands of change of address notices, which are filed and recorded when returned.

Payments on account of lands are received daily at this office and are immediately certified to the State Controller and the moneys paid over to the State Treasurer, and when his receipts have been returned to this office they are mailed to the remitter.

These payments have amounted to \$94,340.39 in a single day and every cent has been accounted for.

In answer to inquiries for state lands for sale, about 2,000 township plats are mailed to intending purchasers, showing state lands for sale.

Under the law, this office is required to report to the various County Assessors, on or before the first day of May of each year, all lands applied for, patented, forfeited and withdrawn during the previous year, for assessing purposes, and that the Assessors may secure as much of the assessable property as possible, we have been forwarding a supplemental report of all subsequent changes to the first of July; and I have also adopted a system of reporting to the Assessors immediately upon the forfeiture of a contract for lands in their respective counties, not only at the same may be given publicity, but to obviate the expense to the county of the advertisement and sale of the possessory right to such lands for delinquent taxes.

We reiterate our statement made two years ago that we believe that a closer system of correspondence and cooperation should be maintained between the Assessors and Treasurers of each county and the State Land Office in order that many of the complications arising from the sale of the possessory right to contract lands may be avoided. As conditions now exist, many persons are now paying interest on contracts while the possessory rights to the lands embraced in said contracts have been sold for delinquent taxes. Notices of change in contractors' addresses are received at this office almost daily, and the County Assessors are not notified of such new addresses, with the result that the assessment notice is mailed to the old address, and the contractor remains in ignorance of such assessment, resulting in the sale of his possessory right to the land for delinquent taxes, while he continues to pay the interest on the same.

ESTIMATES OF APPROPRIATIONS FOR 1911 AND 1912

The Legislature of 1909 made appropriations for the State Land Office as follows:

For salary of Deputy Surveyor-General.....	\$4,000.00
For salary of Draughtsman.....	4,000.00
For salaries of Clerks.....	4,000.00
For salary of Stenographer.....	2,400.00
For purchase of township plats.....	300.00
For filing-cases, furniture and equipment.....	1,500.00

Of the above amounts \$254.73 remains in the treasury unexpended.

As the salaries of the Deputy Surveyor-General, draughtsman and stenographer are now fixed by law, and in view of the maturity of a large number of contracts each year on which full payment and patents must be certified, the large number of township plats which the draughtsman will be required to make and renew, records to be copied, and the large increase in the cash payments on account of lands which must give prompt attention, as well as the voluminous correspondence resulting from the increased demands for state land and information relating thereto, the management and control of the contemplated maturation of nearly one million acres of land under the Carey Act, of which must be operated through this office, I would suggest that appropriations for this office be increased so as to allow additional assistance in carrying to a successful conclusion that important branch of the office work which means so much to the development and prosperity of our State.

TABULAR STATEMENTS

LAND OFFICE EXHIBITS

EXHIBIT A

Showing the condition of the several grants of land donated by the United States to the State of Nevada

Grant	Amount of land to which the State is entitled	Amount of land selected by the State	Amount of land unselected by the State
Fifteenth and Thirty-sixth Section Grant.....	61,976.08	61,976.08	.....
Indemnity (Lieu Lands) Grant.....	9,228.62	9,228.62	.....
Internal Improvements Grant.....	500,000.00	490,989.70	.30
Miners and Mechanic Arts College Grant.....	90,000.00	89,986.51	13.49
University Grant.....	46,080.00	46,079.89	.11
Public Buildings Grant.....	12,800.00	12,784.79	15.21
State Prison Grant.....	12,800.00	12,782.86	17.14
Two-Million-Acres Grant.....	2,000,000.00	1,999,898.49	101.51
Totals.....	2,732,884.70	2,732,786.94	147.76

EXHIBIT B

Showing the number of acres applied for in each county of the State during the years 1909-1910

Counties	Acres—1909	Acres—1910	Totals
Churchill County.....	.....	640.00	640.00
Clark County.....	4,841.30	8,073.18	12,914.48
Douglas County.....	1,426.84	2,513.12	3,939.96
Elko County.....	30,929.67	8,463.81	39,393.48
Esmeralda County.....	178.22	1,200.00	1,378.22
Frederick County.....	160.07	6,238.63	6,398.70
Goldfield County.....	19,467.71	14,579.58	34,047.29
Henderson County.....	9,278.02	9,181.23	18,459.25
Lincoln County.....	4,428.75	1,674.89	6,103.64
Logan County.....	2,580.20	837.89	3,418.09
Mineral County.....	6,835.18	17,935.88	24,771.01
Montezuma County.....	80.00	927.10	1,007.10
Nye County.....	.....	160.00	160.00
White Pine County.....	10,491.42	10,159.23	20,650.65
Yoshua County.....	6,749.16	4,093.68	10,842.84
Totals.....	97,444.54	86,678.17	184,122.71

EXHIBIT C

Showing the number of acres of land applied for in the State during each month of the years 1909-1910

Months	Acres—1909	Acres—1910	Totals
January.....	4,498.97	57,532.06	62,031.03
February.....	2,727.46	3,359.96	6,087.41
March.....	31,720.66	2,637.87	34,358.53
April.....	6,673.88	4,073.37	10,747.25
May.....	1,440.00	1,273.77	2,713.77
June.....	6,712.36	4,997.41	11,709.77
July.....	5,039.14	1,597.03	6,636.17
August.....	5,299.09	2,743.52	8,042.61
September.....	10,372.63	1,882.81	12,255.44
October.....	2,157.80	1,119.26	3,276.56
November.....	8,203.34	4,207.02	12,410.36
December.....	12,599.71	1,254.10	13,853.81
Total.....	97,444.54	86,678.17	184,122.71
Acres withdrawn.....	145.04	360.00	505.04
Acres applied for.....	97,299.50	86,318.17	183,617.67

EXHIBIT D

Showing the number of acres of land patented by the State and the number of patents issued to January 1, 1911

Patents	Number	Acres
Patents issued prior to 1909.....	6,253	1,062,734.78
Patents issued during 1909-1910.....	717	217,777.64
Totals.....	6,970	1,280,512.42

EXHIBIT E

Showing the number of acres of forfeited lands which have reverted to the State, and amounts of the first payments on the same under all the grants to January 1, 1911

Grant	Acres		First payments	
	At \$1.25	At \$2.50	At \$1.25	At \$2.50
School lands.....	883,928.67	29,303.48	\$220,982.17	\$14,651.72
Mining College lands.....	34,238.20	3,639.19	8,559.56	1,819.59
University lands.....	13,640.07	480.00	3,410.02	240.00
Totals.....	931,806.94	33,422.67	\$232,951.74	\$16,711.31

Of the above lands there have been forfeited during the years 1909-1910:

	Acres	Amount of interest paid	Amount of principal paid	Total
Number of acres at \$1.25.....	34,982.37	\$15,910.76	\$9,181.42	\$25,092.18
Number of acres at \$2.50.....	1,682.36	4,012.04	1,210.30	5,222.34
Totals.....	36,664.73	\$19,922.80	\$10,391.72	\$30,314.52

NOTE: The above amounts include partial payments on contracts made prior to the Act of March 12, 1889, under the nine-year plan, and also first payments forfeited on certain applications certified to court.

EXHIBIT F

Showing the number of acres of reverted lands reapplied for under all the grants, and payments thereon, during the years 1909-1910

Grant	Acres		First payments	
	At \$1.25	At \$2.50	At \$1.25	At \$2.50
<i>1909</i>				
School lands.....	\$173,922.29	\$1,440.56	\$43,446.96	\$720.28
Mining College lands.....	3,154.38	401.04	788.58	200.53
University lands.....	1,914.85		478.72	
Totals.....	\$178,991.52	\$1,841.60	\$44,714.26	\$920.81

EXHIBIT F—Continued

Grant	Acres		First payments	
	At \$1.25	At \$2.50	At \$1.25	At \$2.50
1910				
College lands	\$3,177.64	\$111.95	\$3,972.06	\$300.18
University lands				
	\$3,177.64	\$111.95	\$3,972.06	\$300.18

EXHIBIT G

Showing the number of acres of land forfeited in each county of the State during the years 1909-1910

Counties	Acres—1909	Acres—1910	Totals
Chillicothe County	2,162.09	3,066.33	5,228.42
Clark County	80.00	640.78	720.78
Crawford County	1,481.41	1,932.56	3,413.97
Franklin County	160.07	40.00	200.07
Greene County	1,845.76	4,210.32	6,066.08
Hammond County	2,187.77	280.00	2,467.77
Harrison County	3,027.72	320.00	3,347.72
Jefferson County	80.00	37.47	117.47
Madison County	7,433.80	3,764.78	11,198.58
Marion County		40.00	40.00
Monroe County	1,855.58	1,138.72	2,994.30
Polk County	360.00	519.57	879.57
Totals	20,674.20	15,990.53	36,664.73

EXHIBIT H

Showing cash paid into the State Treasury on account of lands during the years 1909-1910

Kind of payments	1909	1910	Total
Payments (20 per cent) at time of application	\$24,209.67	\$21,425.40	\$45,635.07
Payments at time of application	2,200.66	2,071.58	4,272.24
and full payments on land previously forfeited for	618.16	1,843.36	2,461.52
on deposits			
Payments on contracts	159,576.51	56,635.29	216,211.80
and full payments on contracts	77,737.53	74,864.42	152,601.95
	\$264,342.53	\$156,844.29	\$421,186.82
Amounts withdrawn on account of lands forfeited for during 1909-1910	36.26	90.00	126.26
Cash paid into State Treasury	\$264,306.27	\$156,754.29	\$421,060.56

EXHIBIT I

Unclaimed State patents awaiting delivery to proper claimants

Applica- tion No.	Pat. No.	Name of patentee	Postoffice address
331	338	John Burgoyne	
109	344	James B. Glasgow	Scottsville,
28	348	Joseph Trench	Silver City,
21	353	Joseph Trench	Silver City,
34	356	Nicholas Hilger	Carson City,
208	366	Chester Bethel	San José,
420	369	Alexander Lunan	Carson City,
402	432	Benjamin Shamel	Carson City,
3,104	815	James McNorin	Carson City,
5	1,270	D. P. Smart	Carson City,
2,191	1,829	Samuel Bell	Genoa,
2,227	1,830	George S. Mayhew	Carson City,
2,394	1,859	Louis Talcott	Carson City,
2,633	1,860	W. J. Hill	Reno,
385	1,884	Jacob Hand	Carson City,
395	1,885	Henry Winters	Carson City,
813	1,889	John Wesley Handy	Paradise Valley,
4,590	1,961	Eusebe Ravenell	Aurora,
284	2,106	Anson C. Jones	Carson City,
389	2,107	Benjamin Shamel	Carson City,
394	2,108	Benjamin F. Rogers	Carson City,
292	2,109	Antoine Dorais	Carson City,
1,748	2,209	George Potts	Reno,
987	2,342	Sidney Barton	Mrs. S. Barton, Burlington, M.
987	2,730	Sidney Barton	Mrs. S. Barton, Burlington, M.
1,926	2,810	John H. Merritt	Reno,
7,221	2,893	George E. Ross	Bellville,
7,458	2,894	Miguel Yrarzabal	Aurora,
7,493	2,895	Miguel Yrarzabal	Aurora,
9,826	3,116	Stephen S. Lingo	Hawthorne,
5,364	3,194	Edward Prince	Hawthorne,
5,614	3,366	Charles F. Sears	Candelaria,
5,634	3,367	Winfield S. Dickson	Charles F. Sears, Candelaria,
5,842	3,369	Anselm Walter	Carson City,
6,626	3,371	Michael McMahon	Dayton,
7,118	3,376	Robert French	Genoa,
3,695	3,401	John J. Dunne	San Francisco,
3,081	3,451	Alexander Ely	San Francisco,
664	700	L. H. Head	Ruby Valley,
1,019	1,114	Thomas A. Ross	Paradise Valley,
5,599	2,474	James Cook	A. G. McKenzie, Hawthorne,
1,053	1,309	William M. Little	Carson City,

EXHIBIT J

Showing the number of copies of township plats made and sent to the Assessors of the several counties during the years 1909-1910 under the provisions of an Act approved March 2, 1885, and amended March 3, 1887

Counties	No.
Chilli County	2
County	23
Esmeralda County	11
Yuma County	6
Humboldt County	17
Maricopa County	2
Yavapai County	11
Yavapai County	1
	73

NOTE—Township plats on county boundaries were duplicated and copies sent to each county.

EXHIBIT K

Showing number of township and range of plats of new surveys purchased from the United States Surveyor-General's Office during the years 1909-1910

Date of filing in State Land Office	Township		Range East	County
	North	South		
....., 1909	15	.....	26	..... Lyon
....., 1909	13	.....	27	..... Esmeralda
....., 1909	13	.....	29	..... Esmeralda
....., 1910	37	.....	23	..... Washoe
....., 1910	38	.....	23	..... Washoe
....., 1910	46	.....	24	..... Humboldt
....., 1910	45	.....	26	..... Humboldt
....., 1910	42	.....	39	..... Humboldt
Number of plats purchased, 8 @ \$6				\$48.00

EXHIBIT L
Expenditures in the Office of Surveyor-General and State Land Register during the years 1909-1910

Appropriations	To whom paid	Amount appropriated	Amount expended	Balance unexpended
Purchase of township plats	U. S. Surveyor-General during 1909 and 1910 for 8 township plats	\$300.00		
Salary of Deputy Surveyor-General and State Land Register	H. Harris, salary as Deputy Surveyor-General and State Land Register. S. H. Day, salary as Deputy Surveyor-General and State Land Register	\$4,000.00	\$2,500.00 1,500.00	\$252.00
Salary of Draughtsman	T. A. Lotz, salary as Draughtsman	\$4,000.00	\$4,000.00	
Salary of Stenographer	Bertha Sadler, salary as Stenographer	\$2,400.00	\$2,400.00	
Salary of Clerks	M. D. Noteware, salary as Clerk	\$4,000.00	\$4,000.00	
For filing-cases, furniture and equipments	Art Metal Construction Company F. W. Day Carson Furniture Company The White Company F. E. Meder	\$1,500.00	\$1,124.48 86.60 152.13 87.09 96.97	\$2.78

STATE OF NEVADA,
 County of Ormsby. } ss.

C. L. Deady, Surveyor-General and ex officio State Land Register, being duly sworn, says that the foregoing is a correct statement of the manner in which the appropriations specified therein for the fiscal years 1909-1910 have been expended.

Subscribed and sworn to before me this 2d day of January, A. D. 1911.

[SEAL]

J. DOANE,

C. L. DEADY.

SESSORS' REPORTS AND STATISTICS

AGRICULTURAL PRODUCTS.

Counties	Land				Wheat				Barley			
	1909 Acres Inclosed	1909 Acres cultivated	1910 Acres Inclosed	1910 Acres cultivated	1909 Acres	1909 Tons	1910 Acres	1910 Tons	1909 Acres	1909 Tons	1910 Acres	1910 Tons
Churchill	29,860	8,980	31,510	10,060	535	430	685	400	1,040	780	1,315	815
Clark	8,000	7,000	8,000	7,000	1,000	600	1,000	600	500	600	500	600
Douglas	46,550	26,479	46,550	26,479	2,170	2,170	2,516	2,516	2,291	4,000	2,220	3,330
Elko	600,000	355,430	625,000	385,000	50	None	200	None	None	None	None	None
Esmeralda	205,000	20,350	150,000	20,000	75	40	75	40	100	80	100	80
Eureka	180,000	36,000	180,000	36,000	6,000	7,200	8,000	9,000	5,000	9,000	5,000	6,200
Humboldt	400,000	200,000	400,000	200,000	40	30	75	50	750	375	900	450
Lander	120,000	50,000	120,000	60,000	300	215	300	215	400	280	400	280
Lincoln	30,000	8,000	30,000	8,000	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn
Lyon	.....	.....	Unkn	17,500	.....	.....	.....	.....	.....	.....	.....	.....
Nye	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ormsby	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Storey	385	310	945	500	2	2	30	30	5	12	5	12
White Pine	80,000	12,100	72,000	11,600	180	150	150	125	300	260	200	180
Washoe	65,000	43,000	65,000	43,000	450	60,000 bu.	450	60,000 bu.	400	3,700 bu	400	3,700 bu.

AGRICULTURAL PRODUCTS—Continued

Counties	Oats				Rye				Corn			
	1909 Acres	1909 Tons	1910 Acres	1910 Tons	1909 Acres	1909 Tons	1910 Acres	1910 Tons	1909 Acres	1909 Tons	1910 Acres	1910 Tons
Churchill	None	None	None	None	None	None	None	None	None	None	None	None
Clark	None	None	None	None	None	None	None	None	200	120	200	120
Douglas	1,000	800	1,167	784	None	None	None	None	None	None	None	None
Elko	100	None	100	None	None	None	None	None	None	None	None	None
Esmeralda	None	None	None	None	None	None	None	None	30	10	30	10
Eureka	Unkn	Unkn	Unkn	Unkn	None	None	None	None	200	Unkn	200	Unkn
Humboldt	None	None	None	None	None	None	None	None	None	None	None	None
Lander	300	210	300	210	None	None	10	6	500	200	500	200
Lincoln	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn
Lyon	None	None	None	None	None	None	None	None	None	None	None	None
Nye	None	None	None	None	None	None	None	None	None	None	None	None
Ormsby	600	500	320	280	None	None	None	None	None	None	None	None
Storey	570	7,500 bu.	570	7,500 bu.	None	None	20	8	30	17	30	18
White Pine					None	None	None	None	None	None	None	None
Washoe					None	None	None	None	None	None	None	None

AGRICULTURAL PRODUCTS—Continued

Counties	Potatoes				Onions			
	1909 Acres	1909 Tons	1910 Acres	1910 Tons	1909 Acres	1909 Tons	1910 Acres	1910 Tons
Churchill	70	510	122	975	20	60	42	127
Clark	None	None	None	None	None	None	None	None
Douglas	480	960	480	960	None	None	None	None
Elko	100	300	300	300	100	15	15	15
Emeralda	600	5,400	600	5,400	20	10	20	10
Eureka	600	1,800	600	5,000	4	8	4	8
Humboldt	200	400	200	400	None	None	None	None
Lander	125	300	125	300	3	3	3	3
Lincoln	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn
Lyon	30	60	58	465	None	None	None	None
Nye	450	1,200	450	1,200	10	10	8	8
Ormsby	550	5,000	550	5,000	200	1,500	200	1,500
Storey								
White Pine								
Washoe								

AGRICULTURAL PRODUCTS—Continued

Counties	Hay			Butter			Cheese			Wool		
	1909 Acres	1909 Tons	1910 Acres	1910 Tons	1909 Pounds	1910 Pounds	1909 Pounds	1910 Pounds	1909 Pounds	1910 Pounds	1909 Pounds	1910 Pounds
Churchill	7,285	21,180	7,800	27,200	16,200	18,250	None	None	None	None	None	None
Clark	2,500	1,750	2,500	1,750	None	None	None	None	None	None	None	None
Douglas	20,791	62,373	20,097	80,388	378,812	476,808	None	None	None	None	70,000	150,000
Elko		165,000		200,000	65,000	85,000	None	None	None	None	1,475,300	1,250,000
Esmeralda	20,000	25,000	22,000		5,500	6,000	None	None	None	None	100,000	223,884
Eureka	16,000	20,000	16,000	20,000	8,000	10,000	None	500	500	500	158,600	159,600
Humboldt	180,000	240,000	180,000	160,000	Unkn	Unkn	None	None	None	None	2,000,000	3,600,000
Lander	25,000	12,000	30,000	15,000	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	600,000	550,000
Lincoln	500	6,000	3,000	6,000	2,000	2,000	500	500	500	500	25,000	25,000
Lyon			Unkn	Unkn		Unkn		Unkn		Unkn		Unkn
Nye												
Ormsby												
Storey	120	280	358	1,432	None	None	None	None	None	None	1,500	1,800
White Pine	5,280	9,500	5,000	9,000	11,000	10,000	None	None	None	None	588,000	500,241
Washoe	31,000	80,000	31,000	80,000	50,000	50,000	3,000	3,000	3,000	3,000	84,000	80,000

FRUIT TREES AND VINES

Counties	Apple		Peach		Pear		Plum		Cherry		Nectarine		Quince		Apricot	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	385	385		520	60	675	32	165	5	20	10	15	None	None	15	40
Clark	300	300	130	500	500	500	50	250	None	50	None	None	None	None	250	250
Douglas	5,325	5,000	100	100	150	150	300	300	125	125	None	None	None	None	None	None
Elko																
Esmeralda	10	50	None	10	None	None	1	50	1	10	None	None	None	None	None	None
Eureka	1,500	1,500	500	500	100	100	300	300	10	10	None	None	None	None	None	None
Humboldt	1,800	1,800	5,000	5,000	1,900	1,900	1,800	1,800	700	700	350	350	100	100	300	300
Lander	200	200	50	50	50	50	20	20	10	10	None	None	None	None	20	20
Lincoln	10,000	10,000	12,000	12,000	6,000	6,000	3,000	3,000	500	500	None	None	None	None	500	500
Lyon																
Nye																
Ormsby																
Storey	400	400	None	None	None	None	None	None	None	None	None	None	None	None	None	None
White Pine	7,650	7,000	2,850	2,500	400	340	1,025	800	200	180	None	None	None	None	500	400
Washoe	40,000	40,000	500	500	1,800	1,800	1,350	1,350	600	600	10	10	50	50	150	150

FRUIT TREES AND VINES—Continued

Counties	Fig			Lemon			Orange			Prune			Mulberry			Almond			Walnut			Grape		
	1909	1910	1909	1909	1910	1909	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	None	20	None	None	None	None	None	None	10	60	None	None	None	None	None	None	250	None	None	None	None	200	None	200
Clark	500	500	None	None	None	None	None	None	None	None	None	None	None	None	None	None	250	None	None	None	None	10,000	None	10,000
Douglas	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Esmeralda	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Eureka	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Humboldt	None	30	None	None	None	None	None	None	50	650	None	None	None	None	None	None	200	None	None	None	None	2,500	None	2,500
Lander	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Lincoln	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	100	None	None	None	None	None	None	None
Nye	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn
Storey	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
White Pine	None	None	None	None	None	None	None	None	320	300	None	None	None	None	None	None	None	None	None	None	None	320	None	300
Washoe	None	None	None	None	None	None	None	None	800	800	None	None	None	None	None	None	6	None	None	None	None	150	None	150

LIVE STOCK

Counties	Horses		Mules		Asses		Cows		Calves		Beef cattle	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	1,315	1,120	180	50	10	10	300	2,500	800	650	.....	1,000
Clark	1,000	1,000	50	50	None	None	2,000	2,000	1,000	1,000	1,000	1,000
Douglas	1,147	1,482	33	43	2	2	1,186	7,402	2,173	2,600	120	988
Elko	12,689	11,266	123	70	.....	.....	.....	.....	.....	.....	.....	.....
Esmeralda	1,817	1,344	221	49	250	53	1,000	134	900	200	600	2,239
Eureka	1,650	1,700	25	40	35	25	10,500	9,750	Unkn	Unkn	None	None
Humboldt	5,000	6,700	220	600	7	60	450	600	7,500	9,000	2,500	.....
Lander	1,175	1,175	100	100	.....	.....	7,500	6,500	1,750	1,500	None	None
Lincoln	700	750	25	100	5	20	500	380	850	700	None	None
Lyon	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nye	.....	1,037	.....	86	.....	.....	.....	.....	.....	.....	.....	.....
Ormsby	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Storey	200	200	10	10	.....	.....	100	100	15	20	None	None
White Pine	2,311	2,500	107	120	25	20	6,834	6,000	2,000	1,800	810	840
Washoe	5,000	5,000	400	400	10	10	5,000	4,500	.....	.....	500	500

LIVE STOCK—Continued

Counties	Stock cattle		Oxen		Bulls		Sheep and lambs		Goats—Cashmere and Angora		Hogs	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill												
Clark					120	100	30,000	30,000	None	None	1,000	1,000
Douglas	2,962	3,660	100	100	100	100	None	None	None	None	1,000	600
Eiko	84,524	74,825	75	75			12,000	21,800	None	None	400	500
Esmeralda							211,184	178,686	None	None	530	682
Eureka			50	200			19,800	19,115	None	30	108	230
Humboldt	35,637	40,000	100	100	100	100	22,800	22,350	None	None	75	75
Lander			2,000	2,500	2,000	2,500	267,050	350,000	60	50	3,000	3,100
Lincoln	1,600	1,500	220	200	200	200	40,000	35,250	800	None	20	20
Lyon			200	150			15,000	15,000	300	500	50	75
Nye								3,900				70
Ormsby												
Storey			7	6			1,650	2,600	None	None	20	20
White Pine	50		150	150	150	150	133,628	114,273	656	67	194	175
Washoe			550	550	550	550	200,000	175,000	None	None	1,000	1,000

* Sheep

IMPROVEMENTS

Counties	Grist mills											
	Number of		Steam power		Water power		Run of stone		Tons of flour made		Tons of corn ground	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	1	1	None	1	1	None	None	None	75	50	None	None
Clark	None	None	None	None	None	None	None	None	None	None	None	None
Douglas	3	3	2	2	1	1	None	None	1,000	844	None	None
Elko	None	None	None	None	None	None	None	None	None	None	None	None
Esmeralda	None	None	None	None	None	None	None	None	None	None	None	None
Eureka	None	None	None	None	None	None	None	None	None	None	None	None
Humboldt	2	2	None	2	2	Unkn	Unkn	Unkn	Unkn	Unkn	None	None
Lander	None	None	None	None	None	None	None	None	None	None	None	None
Lyon	None	None	None	None	None	None	None	None	None	None	None	None
Nye	None	None	None	None	None	None	None	None	None	None	None	None
Ormsby	None	None	None	None	None	None	None	None	None	None	None	None
Storey	None	None	None	None	None	None	None	None	None	None	None	None
White Pine	None	None	None	None	None	None	None	None	None	None	None	None
Washoe	2	2	1	1	1	1	None	None	Unkn	Unkn	Unkn	Unkn

* Electric.

IMPROVEMENTS—Continued

Counties	Saw mills				Planing and framing mills				Borax works			
	Number of		Feet of lumber sawed		Number of		Tons produced		Value of			
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	None	None	None	None	None	None	None	None	None	None	None	None
Clark	None	None	None	None	None	None	None	None	None	None	None	None
Douglas	None	None	None	None	None	None	None	None	None	None	None	None
Elko	None	None	None	None	1	1	None	None	None	None	None	None
Esmeralda	None	None	None	None	4	1	None	None	None	None	None	None
Eureka	None	None	None	None	None	None	None	None	None	None	None	None
Humboldt	None	None	None	None	1	None	None	None	None	None	None	None
Lander	None	None	None	None	None	None	None	None	None	None	None	None
Lincoln	None	None	None	None	None	None	None	None	None	None	None	None
Lyon	None	None	None	None	None	None	None	None	None	None	None	None
Nye	None	None	None	None	None	None	None	None	None	None	None	None
Ormsby	None	None	None	None	None	None	None	None	None	None	None	None
Storey	None	None	350,000	150,000	None	None	None	None	None	None	None	None
White Pine	4	4	Unkn	Unkn	None	14	None	None	None	None	None	None
Washoe	2	2	Unkn	Unkn	None	None	None	None	None	None	None	None

IMPROVEMENTS—Continued

Counties	Quartz mills				Smelting furnaces			
	Number of		Tons of quartz crushed		Value of quartz crushed		Number of	
	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	None	None	None	None	None	None	None	None
Clark	7	7	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn
Douglas	None	None	None	None	None	None	None	None
Elko	27	20	401,500	465,552	\$8,395,000	\$10,275,924	None	None
Esmeralda	1	1	None	None	None	None	None	None
Eureka	24	30	12,369	15,000	368,956	978,471	None	None
Humboldt	None	None	None	None	None	None	None	None
Lander	1	1	None	None	None	None	None	None
Lincoln	1	1	None	None	None	None	None	None
Lyon	19	19	None	None	None	None	None	None
Nye	5	5	88,565	76,884	843,203	417,213	None	None
Ormsby	15	14	1,210,830	1,570,049	4,128,584	6,583,105	1	1
Storey	8	8	Unkn	Unkn	Unkn	Unkn	None	None
White Pine							None	None
Washoe							None	None

IMPROVEMENTS—Continued

Counties	Irrigating ditches						Mining ditches						Railroads					
	Number of		Miles in length		Acres irrigated		Number of		Miles in length		Inches of water daily		Number of		Miles in length		Valuation	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	300	300	705	705	24,000	25,000	None	None	None	None	None	None	3	3	70	70		
Clark							None	None	None	None	None	None			175	175		
Douglas	178	200	268	300	26,479	30,000	None	None	None	None	None	None	1	1	114	114		
Elko	9	27	50	75	2,740	7,000	None	None	None	None	None	None	3	3	362.00	379.72		
Esmeralda	60	60	Unkn	Unkn	36,000	None	None	None	None	None	None	None	5	5	281.14	259.14		
Eureka	90	900	4,950	4,500	200,000	200,000	1	1	None	None	None	None	3	3	157.91	157.91		
Humboldt	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	Unkn	None	None	None	None	None	3	3	289	289		
Lander	500	500	200	200	Unkn	Unkn	Unkn	None	None	None	None	None	3	3	144.8	144.8		
Lincoln													3	3	151	151		
Lyon																		
Nye																		
Ormsby																		
Storey	1	2	12	16	285	285	None	None	None	None	None	None	2	2	20	20		
White Pine	130	120	158	150	16,500	15,000	2	2	36	36	None	None	1	1	90	90		
Washoe	15	15	150	150	43,000	43,000	1	1	Unkn	Unkn	Unkn	Unkn	8	8	173	119		

IMPROVEMENTS—Continued

Counties	Wood flumes				Artesian wells				
	Cords produced		Number of		Wood and feet of lumber flumed	Number of wells	Depth in feet	Size of pipe— inches in diameter	Capacity in 24 hours
	1909	1910	1909	1910					
Churchill	2,000	2,000	None	None	None	None	None	None	None
Clark	None	None	None	None	None	None	Av. 430	10, 12	86,400
Douglas	2,000	1,500	None	None	None	None	Av. 210	2, 5	1,008,800
Elko	250								
Esmeralda	6,000	4,000	None	None	None	None	None	None	None
Eureka	None	1,000	None	None	None	None	None	4	None
Humboldt	None	None	None	None	None	None	None		Unknown
Lander	None	None	None	None	None	None	Av. 500	10, 4	Unknown
Lincoln	None	None	None	None	None	None	None	None	None
Lyon									
Nye									
Ormsby									
Storey	None	None	None	None	None	None	None	None	None
White Pine	1,500	1,500	None	None	None	None	38	3	10,800
Washoe	Unkn	Unkn	2	2	Unkn	Unkn			

MISCELLANEOUS

Counties	Transplanted fish		Bee hives		Honey—Pounds of		Breweries		Beer—Gala.	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	None	None	1,300	1,450	26,000	43,000	None	None	None	None
Clark	None	None	150	150	650	650	None	None	None	None
Douglas	None	None	100	100	3,000	3,000	None	None	None	None
Elko	None	None	314	338			None	None	None	None
Esmeralda	None	None	3	20	300	None	None	None	None	None
Eureka	None	None	None	None	None	None	None	None	None	None
Humboldt	700,000	1,000,000	2,800	2,200	14,000	12,000	None	None	None	None
Lander	20,000	50,000	None	None	None	None	None	None	None	None
Lincoln										
Lyon										
Nye										
Ormsby										
Storey	None	None	None	None	None	None	2	1	1,500	1,500
White Pine	65,000	47,000	None	None	None	None	1	None	Unknown	None
Washoe			1,500	1,500	3,000	3,000	1	Unknown	1	Unknown

MISCELLANEOUS—Continued

Counties	Charcoal made— Bushels		Salt produced— Tons		Sulphur produced— Tons		Distilleries	
	1909	1910	1909	1910	1909	1910	Wine	Brandy
							1909	1910
Churchill	None	None	500	500	None	None	None	None
Clark	None	None	100	100	None	None	None	None
Douglas	None	None	None	None	None	None	None	None
Elko	5,000	None	600	24	None	1,000	None	None
Esmeralda	None	None	None	None	None	None	None	None
Eureka	None	None	None	None	None	None	None	None
Humboldt	None	None	None	None	None	None	None	None
Lander	None	None	None	None	None	None	None	None
Lincoln	None	None	None	None	None	None	None	None
Lyon .....	.....	.....	.....	.....	.....	.....	.....	.....
Nye .....	.....	.....	.....	.....	.....	.....	.....	.....
Ormsby .....	.....	.....	.....	.....	.....	.....	.....	.....
Storey	None	None	None	None	None	None	None	None
Washoe	None	None	None	None	None	None	None	None
White Pine	None	None	None	None	None	None	None	None

APPROXIMATE AREA IN ACRES OF LAND

Counties	Agricultural land		Grazing land		Timbered land		Mineral land	
	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	400,000	400,000	500,000	500,000	500	500	500,000	500,000
Clark	80,000	80,000			10,000	10,000	50,000	50,000
Douglas								
Elko	250,000	225,000	2,000,000	2,000,000	750,000	750,000	1,000,000	1,000,000
Esmeralda	2,070	2,070	7,070	7,070	None	None		
Eureka	600,000	600,000	2,500,000	2,500,000	1,000	1,000	3,000,000	3,000,000
Humboldt	400,000	400,000	2,250,000	2,250,000	50,000	50,000	750,000	750,000
Lander	1,500	1,500	3,000	3,000	Unknown	Unknown	Unknown	Unknown
Lincoln								
Lyon								
Nye								2,000 sq. m.
Ormsby	386	1,000	158,181	158,181	None	None	10,000	10,000
Storey	1,500,000	1,500,000	1,800,000	1,800,000	150,000	150,000	100,000	100,000
White Pine	43,000	43,000	300,000	300,000	11,000	11,000	Unknown	Unknown
Washoe								

MISCELLANEOUS—Continued

Counties	Assessed value of real estate		Assessed value of personal property		Estimated population		No. of registered voters	
	1909	1910	1909	1910	1909	1910	1909	1910
Churchill	\$2,265,736.00	\$2,511,115.00	\$717,253.00	\$575,806.00	3,171	3,000	1,067	1,004
Clark	974,395.00	1,027,596.00	301,290.00	313,022.00	3,000	3,321	900	1,023
Douglas	8,338,482.00	11,476,850.00	3,486,911.00	2,891,586.00	2,500	2,500	506	488
Elko	7,027,134.00	6,068,150.00	723,604.00	964,866.00	11,500	8,183		
Esmeralda	2,138,452.00	2,498,000.00	20,000.00	46,000.00	20,000	10,000	7,200	3,700
Eureka	5,869,780.00	8,066,940.00	1,900,000.00	1,869,585.00	2,000	1,800	528	528
Humboldt	1,335,573.00	1,794,165.00	496,380.00	446,235.00	8,000	9,000	2,800	2,800
Lander	1,174,350.00	186,829.00	1,810,943.00	1,408,014.00	2,000	2,000	615	675
Lincoln					4,000	4,000		680
Lyon								
Nye		3,607,524.00		475,858.00		7,200		2,280
Ormsby								
Storey	864,827.00	990,425.00	637,657.00	698,113.00	5,000	4,000	1,028	960
White Pine	3,515,088.00	4,990,239.00	1,755,804.00	1,735,516.00	8,500	8,000	1,900	1,900
Washoe	12,875,790.00	10,859,320.00	4,148,072.00	5,450,885.00	20,000	25,000		

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STATE OF NEVADA.

ANNUAL REPORT

OF THE

State License and Bullion Tax Agent

1909

J. F. HALEY

State License and Bullion Tax Agent



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : J. G. MCCARTHY, SUPERINTENDENT
1910



REPORT OF STATE LICENSE AND BULLION TAX AGENT

W. D. S. DICKERSON, *Lieutenant and Acting Governor of Nevada, Carson City, Nevada.*

DEAR SIR: I take pleasure in herewith submitting for your consideration my report showing the condition of the license sources of Nevada for the quarter ending December 31, 1909, together with a detailed statement with comparative tables showing the condition of these sources during the year ending December 31, 1909.

There is also a complete report of the condition of the bullion tax sources of Nevada for the quarter ending September 30, 1909, as well as a review of the condition of these sources for the nine months ending September 30, 1909. The report includes tabulated statements covering the first nine months of 1908, together with a similar statement showing the condition of the bullion tax sources of the State for a similar period during 1909.

These statements, I believe, cover the subject in a more forceful manner than is possible in any other way. I would respectfully call your special attention to them, covering as they do the progress of the mining industry of Nevada.

In the same manner the report deals with the condition of the license sources, the tabulated statements showing how these important revenue sources prospered during the year just closed.

BULLION TAX

I have no special recommendations to make in relation to my investigations of the bullion tax conditions of the State.

Churchill County has shown but little activity in its mineral resources during the first nine months of the year. This I do not attribute to any lack of interest on the part of the Assessor of Churchill County, but rather to the fact that the mines in the Fairview, Wonder and other districts of this county have for the most part been in the course of development work. Because of this the amount of ore extracted or handled has not been great. I look for much better conditions in Churchill County during the year 1910. Clark County, though on its first quarter in bullion tax reports, has already made an excellent showing, and I look for a continuance of the work already set. The officials of Clark County have signified their willingness to attend to this important revenue source in a thorough manner. Many mining properties in that new county are about to enter the list of producers, while some of the older and more developed mines have planned extensive work for the coming year, with the result, I believe, that Clark will be well in the front ranks of bullion-tax paying counties of Nevada before the end of 1910.

Douglas County continues among the ranks of non-producers, being one of the three counties of the fifteen in Nevada which has no record of

bullion production for the year 1909. There is considerable prospecting work in progress in Douglas County, and in the event that properties do become producers I am confident that Sheriff and Assessor Wyatt will secure results. He has cooperated with this office in all its efforts to secure bullion taxes in Douglas County.

Elko County as yet has not made a showing. Because of the area of Elko County it is difficult to know in what condition the mining properties are. I have received the assurance of the Assessor of Elko County that there are no mining properties in operation in his county and that he has no bullion-tax statements to submit.

Esmeralda County has made an excellent showing from a bullion-tax point of view, during the first nine months of 1909. It is pleasing to be able to report that the Pittsburg Silver Peak Company, the officials of which were under criminal indictment for violating the bullion-tax law, has reached a settlement with the officials of Esmeralda County, that they have settled their indebtedness to the State and county along the lines pointed out by Nevada and Esmeralda County, and it is believed that no further trouble will be experienced from these sources. As a result of this settlement the criminal indictments pending against Messrs. Edward Jussen and others of this company have been dismissed.

I call your particular attention to the report of the Goldfield Consolidated Mining Company of Goldfield. This company heretofore has been paying a heavy bullion tax, but for the quarter ending September 30, 1909, the amount has been cut practically in half. This, in face of the fact that the output and average value of the ore has been so great, leads to the belief that the bullion-tax law is being evaded by this corporation. When the report was received I did not give it my approval, and in a communication to Sheriff and Assessor Bradley of Esmeralda County informed him of my decision. I urged an investigation of the report and asked to be informed of the result. This communication was handed to District Attorney Tilden, where it has since been ignored, so far as this office is concerned. I call your attention to this action that you might know that this office under no condition has given its approval to the report of the Goldfield Consolidated Mining Company for the quarter ending September 30, 1909, and will continue to refuse to do so until it is pointed out where this tax evasion is legal.

Eureka County has made an excellent showing so far as its mineral output is concerned for the first nine months of 1909. A number of properties have been producing regularly and considerable bullion tax has been collected.

In Humboldt County has the favorable improvement been the most marked. This county has produced nearly \$300,000 during the first nine months of 1909, on which nearly \$1,300 in bullion tax has been collected. The officials of Humboldt County have taken considerable interest in this revenue source, with the result that Humboldt is now well in the front ranks of the mineral-producing counties of Nevada, with every indication that it will continue there during 1910.

Lander County is at last entering the producing ranks, and from now on it is believed results, from a bullion-tax point of view, can be looked for in this county.

Lincoln County's area has been considerably curtailed as the result of the creation of Clark County during the past year. In addition most of its mining properties have been closed down. In face of this the output

as been comparatively large. The bullion tax, too, is small, but the increase has been so marked over the same period for 1908 that I call your attention to the figures.

Lyon County has made but little progress in a mining way during the last year. Floods and other conditions retarded the work of production. I am pleased to report that these conditions are now improving and better results are looked for during the next year.

Nye County continues to make an excellent showing as a mineral producer. Its output for the past nine months was in the neighborhood of 9,000 tons greater than for the same period during 1908. The gross value was about the same as for 1908. This I attribute not so much to the character of the ore as to the low price of silver during the first nine months of 1909. The amount of bullion tax collected is below that of 1908.

In the matter of the report of the Clifford Company of Ellendale, which was not approved by this office, the Sheriff and Assessor, aided by the District Attorney of Nye County, began an investigation which resulted in this company submitting an amended statement more equitable than the one previously submitted. On this latter statement a settlement was made, which I believe was satisfactory to the State as well as Nye County. Ormsby County continues to be among the ranks of non-producers in Nevada.

Storey County has produced approximately 54,000 tons of ore during the first nine months of 1909, as against approximately 50,000 tons for the same period during 1908. In 1908 the ore was valued at about \$400,000, on which a bullion tax amounting to about \$1,900 was collected. The value of the ore for the first nine months of 1909 was approximately \$500,000, though the tax totaled only \$125. This I do not attribute to any lack of interest on the part of Assessor Henrichs, but to the fact that not in many years has there been so much development work carried on in Storey County as during the first nine months of 1909. I believe the result of this development work will soon be apparent in not only greater production but in much heavier bullion tax. Washoe County has entered the list of mineral-producing counties with an output of \$5,000 as against none for the year ending December 31, 1908. I look for a much better showing during 1910, as the Assessor has given assurance that he will give this revenue source closer attention in the future.

White Pine County has made greater progress than all the other counties in Nevada in its mineral production. Its tonnage is greater by far than the balance of the State combined. In gross value it ranks second, and it also does in the amount of bullion tax collected. In no other county in the State is so little trouble experienced in the collection of the bullion tax and the submitting of reports as required by law. This is due, I believe, to the willingness of the large mining corporations operating in the Ely district to pay their just share of the cost of maintaining the State and county governments. I look for a continuance of these pleasant conditions and even a better showing for 1910.

In conclusion of my report on the bullion-tax sources of Nevada I will state that the condition of this important revenue source is much better than when I assumed charge of this department eighteen months ago. The revenue, as you will note in the comparative reports, has doubled, with indications of a still greater increase, and a general under-

standing now exists that the law regarding the collection of the bullion tax will be enforced. I do not attribute this pleasant and encouraging situation so much to the efforts of this office as to the encouragement and support I have received from you in carrying out the work. I know that the satisfactory results are due to your support, guidance and advice.

CONDITION OF LICENSE SOURCES

In many ways the license sources of Nevada have presented strange conditions during the year just closed. The total amount of money collected from the county license sources for the year ending December 31, 1908, was approximately \$430,000, while for the year just ending the amount totaled something over \$361,000. An analysis shows that of this sum, \$217,800 was derived from the issuance of gambling and slot-machine licenses, leaving a balance from the other sources combined amounting to \$143,479.80. For 1909 the total amount received from the gambling and slot-machine licenses totaled approximately \$210,000, or about \$8,000 less than for the year ending December 31, 1909.

During 1908 the total amount of money collected for state retail liquor, state wholesale liquor and druggists' licenses was \$66,653. For the year just closed the amount collected from these same sources was \$62,842.50.

Nevada has not shared differently than other States in the commercial conditions which have prevailed during the past year, and for this reason I believe the State has made a remarkable showing in the collection of these great sums of money from minor revenue sources.

In Clark County an excellent showing has been made for the first six months of its history, and I look for a continuance of these satisfactory conditions for 1910.

Churchill County has shown some decrease in the amount of money collected from its license sources. This, however, is not due to lack of interest on the part of the officials, but through business conditions. Indications point to an increase in revenue from these sources for 1910.

Douglas County has made a marked stride in advance over 1908 in the amount of revenue collected. This is due to the efficient manner in which Sheriff Wyatt has attended to this important work during the year just closed. In performing his work he has encountered opposition and criticism, but in every case which I investigated I found this official performing his duty in an impartial and efficient manner, and I can make no recommendations tending to improve the system he is using.

Elko County continued to maintain its place as one of the leaders in this revenue source. The work of collecting licenses in Elko County is being done in a thorough and efficient manner.

Esmeralda County showed a decrease in revenue from this source for the year just closed. The unsettled business conditions in Southern Nevada existing during the past year were the cause of this more than any lack of interest on the part of the officials in charge of the work of collecting licenses.

Eureka was another of the counties which showed a marked increase in the amount of money collected from its license sources. The improved business conditions, opening up of new mining districts, and the manner in which the officials have been caring for these sources combined to making this condition possible.

Humboldt has shown some decrease in the amount collected, due to the fact that there has been but little activity in the mining camps in that large county.

Lander has made a marked gain in the amount of revenue collected from its license sources. Increased activity in the mining districts, zeal on the part of the officials and improved conditions in a general business may explain this favorable circumstance.

Lyon County has also shown a gratifying gain in the face of adverse conditions. Sheriff Randall has given marked attention to this revenue source during the year just ended, and to his efforts in no small way is due this condition.

Nye County, though not as active in a mining way as heretofore, has made a good showing for the year, though with the amount of its revenue slightly decreased. This has been due to dormant business conditions, which give promise of great improvement for 1910.

Ormsby County has also shown an increase, slight, it is true, but commendable in the face of conditions which have existed. I attribute this to Sheriff Regan and his assistants, who have been untiring in their efforts to care for the collection of revenue from this important source. Indications in this county for 1910 point to a still more substantial increase in the showing already made.

Storey County shows a slight decrease in the amount of revenue collected from the license sources. This, however, is not due to lack of attention on the part of Sheriff Henrichs and his assistants. These officials have given close attention to the collection of all licenses, and were it not for this interest the showing would undoubtedly have been less satisfactory. This condition of the license sources was due to business conditions, which give promise of being far better in 1910 than at any time in many years.

Washoe County has shown a decrease of approximately \$16,000 in its receipts from license sources over the same period during 1908. This is due entirely to the quiet business conditions which have prevailed, and which give promise of marked improvement during the year just closing.

White Pine County has made an increase, due not only to the manner in which this work is performed in that county, but to improved business conditions as well. This favorable condition promises to continue during 1910.

CONCLUSION

During the past year I have made investigations into alleged irregularities in license sources in different counties in Nevada. In no instance have I found where the work was not being attended to by officials. However, efforts were made to technically evade the payment of licenses, and in all instances the licenses were either paid or the parties refusing were not allowed to conduct their business. In White Pine County numerous arrests were made of parties evading the payment of the gaming license, but when action was started the payments were promptly made and no further trouble is being experienced. The same can be stated in regard to the state liquor license. In only one instance, and with the cooperation of the Sheriff of Humboldt County, was it necessary to use persuasive methods in enforcing this law. This was in the

case of a firm engaged in the sale of liquor, though denying the fact to the officers. When the evidence was presented and proceedings about to be started, the license was paid without protest.

These conditions, too, are very much improved over those existing prior to eighteen months ago. This is due to a stricter enforcement of the law and the knowledge of violators that infraction of the statutes or evasion of payment of licenses will be followed by such action as may be necessary to protect the interests of the counties in particular and the State in general. It can be stated that in this work I have received the hearty cooperation of the Sheriff in each of the fifteen counties of Nevada.

In conclusion, I would again call your attention to the tabulated statements attached hereto as well as the separate reports just submitted by me to the Sheriffs, Assessors, District Attorneys and County Commissioners of each of the fifteen counties in Nevada.

Respectfully submitted,

J. F. HALEY,

State License and Bullion Tax Agent.

RENO, NEVADA, January 15, 1910.

DETAILED STATEMENTS

COUNTY LICENSE RECEIPTS

For the Year Ending December 31, 1909

Following is a summary of the license money collected by the different counties in Nevada for the twelve months ending December 31, 1909. There is also a comparative statement for the year ending December 1908:

County	1909	1908
Clark	\$8,961.74	.....
Churchill	5,476.10	\$8,822.55
Douglas	6,450.08	4,943.43
Elko	30,417.88	33,128.50
Esmeralda	61,738.10	100,417.44
Eureka	9,662.75	7,290.25
Humboldt	32,569.32	37,240.94
Lander	12,125.50	9,816.75
Lyon	7,147.75	6,810.25
Nye	45,760.50	55,197.99
Lincoln	22,781.40	33,207.00
Ormsby	15,052.50	14,806.20
Storey	9,776.00	10,789.75
Washoe	63,225.71	79,185.00
White Pine	30,104.52	28,110.98
Totals	\$361,279.80	\$429,769.03

RECAPITULATION

During the year ending December 31, 1909, 1253 state retail liquor licenses were issued. Of this number

961 were for one year or \$50 each, amounting to	\$48,050.00
156 were for nine months or \$37.50 each, amounting to	5,812.50
96 were for six months or \$25 each, amounting to	2,375.00
42 were for three months or \$12.50 each, amounting to	525.00

Total \$56,762.50

The wholesale licenses numbered 57 and amounted to

5,450.00

The druggists' licenses numbered 53 and amounted to

630.00

Making the total from these sources \$62,842.50

The total amount of money collected from the license sources of the different counties of Nevada for the year ending December 31, 1909, was

\$361,279.80

During the year ending December 31, 1909, approximately 2,648 monthly gambling licenses were issued, at \$75 each, amounting to

\$198,600.00

There are approximately 240 slot machines in Nevada, ranging from a single slot, on which an annual license of \$90 is collected, to a three-slot machine, on which an annual license of \$240 is collected.

The income from this source amounted to

19,200.00

Making a total of 217,800.00

Leaving the total received from all other county sources amounting to

\$143,479.80

Sheep licenses amounting to \$12,727, collected on 261,490 head of sheep in the State of Nevada during the year ending December 31, 1909, are included in the total amount collected from the license sources of each county.

STATE SHEEP LICENSES

During the year ending December 31, 1909, license was collected on 261,490 sheep in the State of Nevada, amounting to \$12,727.

During the year ending December 31, 1908, license was collected on approximately 182,050 sheep in Nevada, the revenue therefrom amounting to \$9,102.50, on which a commission of \$1,820.50 was paid.

The sheep licenses for the year ending December 31, 1909, were collected in the following counties:

County	No. of Sheep	Amount	Commission
Clark			
Churchill	10,000	\$500.00	\$100.00
Douglas	7,500	375.00	75.00
Elko	156,000	2,820.00	564.00
Esmeralda			
Eureka			
Humboldt	68,850	3,075.00	615.00
Lander	13,500	675.00	135.00
Lyon	21,000	1,050.00	210.00
Lincoln	18,140	907.00	181.40
Nye			
Ormsby			
Storey			
Washoe	35,000	1,750.00	350.00
White Pine	31,500	1,575.00	315.00
Totals	216,490	\$12,727.00	\$2,545.40

¹ Including sheep licenses not included in report for year ending December 31, 1908.

COUNTY LIQUOR LICENSES

For the Quarter Ending December 31, 1909

The total number of county liquor licenses issued for the quarter ending December 31, 1909, was 765. This shows a decrease of 9 from the same quarter during the year 1908. These licenses were distributed as follows during the year 1909, showing also the figures for the quarter ending December 31, 1908:

County	1909	1908
Clark	30	.....
Churchill	17	28
Douglas	16	16
Elko	70	70
Esmeralda	114	168
Eureka	28	20
Humboldt	81	100
Lander	28	13
Lincoln	26	58
Lyon	30	31
Nye	97	51
Ormsby	22	23
Storey	22	26
Washoe	111	114
White Pine	73	56
Totals	765	774

DISTRIBUTION

These saloons were located in the different counties as follows:

Clark—Las Vegas 15, Jean 1, Searchlight 10, Nelson 2, Good Springs 1, Moapa 1—30.
Churchill—Stillwater 1, Fallon 9, Hazen 2, Sand Springs 1, Fairview 2, Wonder 1, St. Air 1—17.
Douglas—Cradlebaugh 1, Waterloo 1, Centerville 1, Holbrook 1, Sheridan 1, Genoa 2, Orderville 8, Minden 1—16.
Elko—Elko 20, Gold Creek 1, Contact 7, Tuscarora 4, Jack Creek 1, Halleck 1, North Fork 2, Midas 4, Tecoma 1, Carlin 7, Wendover 2, Shafter 3, Deeth 1, Oldham Station 1, Montello 1, Wells 5, Proctor 1, Curries 1, Lime Mountain 1, Bovard 1, Skelton 1, Aura 1, Gemont 2, Cobre 1—70.
Esmeralda—Dead Horse Wells 1, Bovard 1, Buena Vista 1, Millers 2, Mina 2, Goldfield Sweetwater 1, Rawhide 16, Columbia 6, Thorne 2, Jumbotown 2, Mary Mine 1, Lida 1, Withorne 9, Lucky Boy 5, Blair 7, Silver Peak 3, Diamondfield 1, Luning 1—114.
Eureka—Fallsade 4, Beowawe 2, Eureka 13, Ruby Hill 1, Buckhorn 5, Kearns 3—23.
Humboldt—Sulphur Siding 2, Flat Creek 1, Vernon 2, Golconda 16, Lovelock 14, Winnuucca 23, Paradise Valley 3, National 3, Chafey 3, Mazuma 2, Imlay 2, McDermitt 1, Nio 1, Seven Troughs 3, Mill City 1, Farrel 1—81.
Lander—Battle Mountain 11, Austin 10, Hilltop 1, Bannock 5, Tenabo 1—23.
Lincoln—Pioche 16, Callente 8, Delamar 2—26.
Lyon—Yerington 13, Dayton 6, Silver City 4, Morning Star 1, Wabuska 1, Ramsey 1, Mason City 2, Wellington 1, Mound House 1—30.
Nye—Tonopah 43, Round Mountain 7, Manhattan 9, Rhyolite 13, Springdale 2, Marble 1,atty 5, Pioneer 7, Johnny 2, Belmont 1, Ellendale 2, Spanish Springs 4, Lodi Tanks 1—97.
Ormsby—Carson City 21, Shaws 1—22.
Storey—Virginia City 21, Gold Hill 1—22.
Washoe—Reno 85, Sparks 11, Jumbo 2, Wadsworth 2, Verdi 1, Moano 1, Derby 1,sters 1, Rick's Resort 1, Laughton Springs 1, Franktown 1, Huffakers 1, Washoe 1, Delonte 1, Steamboat 1—111.
White Pine—Ely 31, Cherry Creek 5, East Ely 6, Smelterville 3, Tibbett 1, Riepetown Ruth 5, Osceola 1, Ragtown 1, Steptoe 2, Lane City 2, Smelter 1—73.

GAMBLING LICENSES

For the Quarter Ending December 31, 1909

Following is a compilation of the gambling licenses issued in Nevada during the three months ending December 31, 1909. It shows the total have been 662. As these were monthly licenses, it can be stated that the average number of gambling games in operation during each of the three months was 221. This is an increase of 34 for the same period ending 1908. By counties these licenses were issued as follows, showing the number for the same period during 1908:

County	1909	1908
Clark	39	.....
Churchill	7	9
Douglas	6	5
Elko	99	58
Esmeralda	66	112
Eureka	16	13
Humboldt	50	42
Lander	33	6
Lincoln	14	38
Lyon	7	16
Nye	62	44
Ormsby	23	24
Storey	19	15
Washoe	109	131
White Pine	112	49
Totals	662	562

These gaming licenses were classified as follows:

Roulette.....	272
Faro	134
Twenty-one	120
Craps.....	69
Stud poker.....	58
Bookmaking.....	8
Keno	3
Fan tan	2
Tub game	1
Total	662

Without any attempt at classification, these games were located as follows in each of the towns of the different counties:

Clark—Las Vegas 30, Searchlight 9—39.

Churchill—Fallon 7—7.

Douglas—Gardnerville 6—6.

Elko—Elko 91, Carlin 7—96.

Esmeralda—Goldfield 53, Millers 2, Hawthorne 1, Rawhide 8, Mina 1, Lucky Boy 1—6.

Eureka—Eureka 16—16.

Humboldt—Lovelock 24, Winnemucca 23, Golconda 3—50.

Lander—Austin 15, Battle Mountain 17, Bannock 1—33.

Lincoln—Caliente 4, Pioche 10—14.

Lyon—Yerington 7—7.

Nye—Tonopah 45, Round Mountain 8, Manhattan 5, Pioneer 4—62.

Ormsby—Carson City 23—23.

Storey—Virginia City 19—19.

Washoe—Reno 100, Sparks 9—109.

White Pine—Ely 75, Riepetown 18, Ragtown 7, East Ely 8, Ruth 3, Smelterville 1—115.

SLOT MACHINES

For the Quarter Ending December 31, 1909

The total number of slot machines in Nevada for which a license was issued during the quarter ending December 31, 1909, was 240. The total number issued for the same period during 1908 was 217. This is an increase of 23 over the same period for 1908. These machines were located as follows:

County	Single	Double	Triple	Total
Clark	16	.....	.....	16
Churchill	1	.....	.....	1
Douglas	11	5	.....	16
Elko	33	1	.....	34
Esmeralda	13	.....	.....	13
Eureka	5	.....	.....	5
Humboldt	8	7	.....	15
Lander	10	.....	.....	10
Lincoln	22	.....	.....	22
Lyon	5	7	.....	12
Nye	24	.....	.....	24
Ormsby	1	15	1	17
Storey	4	8	.....	12
Washoe	24	10	.....	34
White Pine	9	.....	.....	9
Totals	186	63	1	240

In each county these machines were distributed as follows:

Clark—Las Vegas 13, Searchlight 3—16.

Churchill—Fallon 1—1.

Douglas—Gardnerville 10, Sheridan 1, Genoa 2, Minden 2, Waterloo 1—16.

Elko—Elko 29, Carlin 1, Tuscarora, 1, Cobre 2, Wells 1—34.

Esmeralda—Goldfield 13—13.

Eureka—Eureka 1, Ruby Hill 1, Beowawe 1, Palisade 2—5.

Humboldt—Mill City 1, Lovelock 2, Winnemucca 11, Golconda 1—15.

Lander—Battle Mountain 8, Austin 2—10.

Lincoln—Pioche 17, Caliente 5—22.

Lyon—Dayton 3, Mound House 1, Silver City 2, Yerington 4, Mason 1, Wabuska 1—12.

Nye—Tonopah 16, Manhattan 5, Rhyolite 2, Round Mountain 1—24.

Ormsby—Carson City 17—17.

Storey—Virginia City 12—12.

Washoe—Franktown 1, Moano 5, Sparks 7, Reno 19, Rick's Resort 1, Washoe 1—34.

White Pine—Ely 4, Smelter 1, East Ely 4—9.

STATE LIQUOR LICENSES

The total number of state liquor licenses issued for the year ending December 31, 1909, was 1,253. This is a decrease of 101 over the year ending December 31, 1908.

The total number of state wholesale liquor licenses issued for the year ending December 31, 1909, was 57. This is a decrease of 5 over the year ending December 31, 1908.

The total number of state druggists' licenses issued for the year ending December 31, 1909, was 53. This is an increase of 4 over the year ending December 31, 1908.

The state liquor licenses were distributed as follows over the different counties of Nevada:

County	Total	12 Mos.	9 Mos.	6 Mos.	3 Mos.
Clark	7	.....	.....	7	.....
Churchill	26	24	.....	1	1
Douglas	23	16	4	3	.....
Elko	137	83	34	16	4
Esmeralda	215	163	40	11	1
Eureka	46	24	8	5	9
Humboldt	141	121	10	9	1
Lander	36	27	4	.....	5
Lincoln	86	73	8	5	.....
Lyon	43	39	1	1	2
Nye	164	130	18	13	3
Ormsby	32	29	1	2	.....
Storey	40	31	3	4	2
Washoe	167	132	14	11	10
White Pine	90	69	10	7	4
Totals	1,253	961	155	95	42

The wholesale liquor licenses and the druggists' licenses issued were distributed over the different counties in Nevada as follows:

County	Total W. ¹ D. ²	12 Mos. W. D.	9 Mos. W. D.	6 Mos. W. D.	3 Mos. W. D.
Clark.....	.....	.....	.....	.....	.....
Churchill.....	1 5	1 5	.....	.....	.....
Douglas.....	2	1	.....	1	.....
Elko.....	4 2	4 2	.....	.....	.....
Esmeralda.....	9 9	8 9	.....	.....	1
Eureka.....	1	1	.....	.....	.....
Humboldt.....	5 2	5 2	.....	.....	.....
Lander.....	3 1	2 1	1	.....	.....
Lincoln.....	14 3	11 3	3	.....	.....
Lyon.....	1 2	1 2	.....	.....	.....
Nye.....	5 7	5 7	.....	.....	.....
Ormsby.....	2 2	2 2	.....	.....	.....
Storey.....	3 2	2 2	.....	.....	1
Washoe.....	7 10	7 10	.....	.....	.....
White Pine.....	3 5	3 5	.....	.....	.....
Totals.....	57 53	51 52	4 0	0 1	2 0

¹W., wholesale. ²D., druggist.

MINERAL OUTPUT AND BULLION TAX

For the Nine Months Ending September 30, 1909

Following is a statement showing the mineral output of Nevada together with the amount of bullion tax collected during the three quarters comprising the nine months ending September 30, 1909, together with a comparative statement for the same period during the year 1909

Clark—	Tons	Total value	Total expense	Taxes
Ending March 31.....	.....	.....	.....	.....
Ending June 30.....	.....	.....	.....	.....
Ending September 30.....	11,317	\$66,723.44	\$48,772.25	\$430.83
Churchill—				
Ending March 31.....	.....	.....	.....	.....
Ending June 30.....	.....	.....	.....	.....
Ending September 30.....	715	54,228.08	65,523.21	.....
Douglas (None).				
Elko (None).				
Esmeralda—				
Ending March 31.....	159,966½	2,516,297.57	1,077,155.34	50,677.35
Ending June 30.....	121,799	2,915,305.81	1,328,887.48	48,581.19
Ending September 30.....	62,502	1,680,296.55	1,265,049.87	28,053.58
Eureka—				
Ending March 31.....	21,899½	176,608.07	196,507.49	257.24
Ending June 30.....	18,970½	180,460.33	169,197.34	333.11
Ending September 30.....	34,874½	249,183.65	219,895.79	694.86
Humboldt—				
Ending March 31.....	1,302½	94,815.45	115,161.80	263.42
Ending June 30.....	2,840½	100,853.09	74,470.75	576.03
Ending September 30.....	4,351½	98,971.97	108,855.49	304.47
Lander—				
Ending March 31.....	.....	.....	.....	.....
Ending June 30.....	.....	.....	.....	.....
Ending September 30.....	36½	1,892.05	2,305.75	.....

coin—

Ending March 31.....	60,466	263,712.67	264,967.48	99.45
Ending June 30.....	47,056	192,464.10	216,403.06	46.11
Ending September 30.....	6,416½	55,154.46	61,782.39	255.99

on—

Ending March 31.....	.....	.....	.....	.....
Ending June 30.....	8,029	31,286.25	35,189.76	2.25
Ending September 30.....	9,949	22,434.30	24,838.98	19.46

—

Ending March 31.....	106,653½	1,859,232.25	1,689,468.88	6,380.26
Ending June 30.....	105,926	1,685,802.30	1,578,683.55	5,299.13
Ending September 30.....	75,517½	565,267.08	1,337,904.07	5,986.05

by (None).

rey—

Ending March 31.....	13,164	247,800.01	314,421.27	125.00
Ending June 30.....	7,856½	48,553.39	66,609.57	.....
Ending September 30.....	32,856	180,580.10	245,022.78	.....

shoe—

Ending March 31.....	.....	.....	.....	.....
Ending June 30.....	.....	.....	.....	.....
Ending September 30.....	1,200	5,000.00	4,500.00	6.50

ite Pine—

Ending March 31.....	285,740	1,185,174.17	1,145,888.79	1,120.31
Ending June 30.....	409,326	1,786,333.31	1,406,489.53	7,751.26
Ending September 30.....	497,155	1,931,104.40	1,931,104.40	11,012.11

Totals for year.....	2,157,915	\$18,155,529.80	\$14,990,087.01	\$168,226.99
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SUMMARY FOR 1909

Following is a condensed statement showing the total mineral output of each of the counties in Nevada for the three quarters ending September 30, 1909:

County	Tons	Value	Expenses	Taxes
Clark.....	11,317	\$66,723.44	\$48,772.25	\$430.83
Churchill.....	715	54,228.03	65,523.21	.....
Douglas (None).				
Elko (None).				
Esmeralda.....	394,297½	7,121,899.93	3,671,092.69	127,312.12
Eureka.....	75,744½	606,247.05	585,600.62	1,143.92
Humboldt.....	8,494	294,640.51	293,488.04	1,286.24
Lander.....	36½	1,892.05	2,305.75	.....
Lincoln.....	113,938½	511,331.23	543,122.93	401.55
Lyon.....	17,978	53,720.55	60,028.69	21.70
Nye.....	288,096½	4,110,301.63	4,606,066.50	17,615.44
Ormsby (None).				
Storey.....	53,876½	476,933.50	626,053.62	125.00
Washoe.....	1,200	5,000.00	4,500.00	6.50
White Pine.....	1,192,221	4,852,611.88	4,483,492.71	19,833.68
Totals.....	2,157,915	\$18,155,529.80	\$14,990,037.01	\$168,226.99

By quarters this output was distributed as follows:

	Tons	Value	Expenses	Taxes
Ending March 31.....	649,222	\$6,343,635.19	\$4,803,551.04	\$58,923.69
Ending June 30.....	721,805	6,891,057.58	4,872,931.04	62,589.08
Ending September 30..	786,888	4,920,837.03	5,310,554.93	46,714.22
Totals.....	2,157,915	\$18,155,529.80	\$14,990,037.01	\$168,226.99

COMPARATIVE STATEMENT OF 1908

Following is a statement showing the bullion output of Nevada, together with the amount of bullion tax paid during the nine months ending September 30, 1908:

<i>Churchill—</i>	Tons	Total value	Total expense	Taxes
Ending March 31				
Ending June 30	446½	\$4,916.85	\$30,781.90	\$1,306.13
Ending September 30	344½	30,314.95	23,231.00	120.76
<i>Douglas (None).</i>				
<i>Elko—</i>				
Ending March 31	6,000	18,000.00	25,200.00	-----
Ending June 30	11,500	34,768.00	47,493.62	-----
Ending September 30	12,300	40,086.00	45,458.00	-----
<i>Emeralda—</i>				
Ending March 31	35,635½	671,472.25	431,380.28	6,927.67
Ending June 30	52,022½	1,406,875.49	1,010,215.27	15,654.74
Ending September 30	57,685	1,868,533.14	1,130,383.05	31,321.00
<i>Eureka—</i>				
Ending March 31	8,722½	67,367.86	56,294.89	178.76
Ending June 30	1,289½	20,768.12	24,892.56	12.75
Ending September 30	18,839	166,446.11	155,223.08	244.53
<i>Humboldt—</i>				
Ending September 30	354	7,080.00	8,201.67	-----
<i>Lander (None).</i>				
<i>Lincoln—</i>				
Ending March 31	35,496	166,246.68	238,899.27	-----
Ending June 30	37,847½	204,677.27	220,080.03	81.42
Ending September 30	51,239	196,214.23	209,311.58	-----
<i>Lyon—</i>				
Ending March 31	3,733	2,639.41	1,833.50	12.34
Ending June 30	7,003½	20,463.51	23,464.63	23.56
Ending September 30	9,980	16,593.87	15,442.10	21.10
<i>Nye—</i>				
Ending March 31	56,680	1,218,331.64	767,163.29	12,045.34
Ending June 30	93,490	1,688,124.25	1,504,760.92	8,065.08
Ending September 30	84,269	1,516,962.78	1,389,567.39	6,390.01
<i>Ormsby (None).</i>				
<i>Storey—</i>				
Ending March 31	15,720	162,863.68	160,404.20	977.77
Ending June 30	4,412	113,646.90	114,816.97	214.19
Ending September 30	29,959	126,465.49	208,149.85	722.55
<i>Washoe (None).</i>				
<i>White Pine—</i>				
Ending September 30	118,888	207,101.25	392,117.35	-----
Totals	753,850	\$10,013,959.23	\$8,213,766.35	\$84,339.64

SUMMARY FOR 1908

Following is a condensed statement showing the bullion output of Nevada for the three quarters ending September 30, 1908:

	Tons	Total value	Total expense	Taxes
Ending March 31	161,967	\$2,306,291.52	\$1,655,175.43	\$20,141.78
Ending June 30	207,994	3,531,239.89	2,976,515.90	25,377.87
Ending September 30	383,869	4,175,797.82	3,572,075.02	38,819.99
Totals	753,850	\$10,013,959.23	\$8,213,766.35	\$84,339.64

EXPENSES

The following statement shows the expenses of the office of the State License and Bullion Tax Agent for the year ending December 31, 1909:

To salary for year ending December 31, 1909.....	\$2,500.00
To traveling expenses and supplies for nine months ending September 30, 1909, as per last report	1,034.48
October—Traveling expenses and supplies, as per statement on file..	78.10
November—Traveling expenses and supplies, as per statement on file	238.25
December—Traveling expenses and supplies, as per statement on file	164.15
	<hr/>
Total amount appropriated for salary and expenses of office for year ending December 31, 1909	\$4,014.98
	<hr/>
Deficit in expenses.....	4,000.00
	<hr/>
	\$14.98

BULLION-TAX SOURCES

CLARK COUNTY

The following report shows the condition of the bullion-tax sources for the quarter ending September 30, 1909. This marks the first quarter in the history of Clark and sets the high record mark of that section of the State for the bullion tax. It shows, in my opinion, that the officers of Clark County intend to see that this important revenue law is strictly enforced, and in this they are entitled to the cooperation of all citizens and taxpayers. I have no recommendations to offer. A condensed statement of the output of the mines of Clark County for the three months ending September 30, 1909, is as follows:

Quarter ending	Tons	Total value	Expense	Taxes
September 30	11,317	\$66,723.44	\$48,772.25	\$430.83

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Cartette Mining Company, Searchlight, Nevada—Number of tons worked, 11,317; value of gross yield, \$66,723.44; cost of extracting, \$34,837.35; cost of transportation and reduction or sale, \$13,934.90; value of net yield, \$17,951.19. Total tax, \$430.83.

CHURCHILL COUNTY

The following report shows the condition of the bullion-tax sources of Churchill County for the quarter ending September 30, 1909. During the past year the mining industry has not been active in Churchill County, many of the properties being idle, while others have been engaged for the most part in development work. Because of this the showing is not as good as in the past.

Following is a condensed statement of the output of the mines for the three months ending September 30, 1909:

Quarter ending	Tons	Value	Expense	Taxes
March 31 .....	.....	Included in figures below	.....	.....
June 30 .....	.....	Included in figures below	.....	.....
September 30	715	\$54,228.08	\$65,523.21	None
Totals	715	\$54,228.08	\$65,523.21	None

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Fairview Eagle Mining Company, Fairview, J. A. Fulton, superintendent—Nothing. Total tax, none.

Nevada Hills Mining Company, Fairview, W. H. Webber, superintendent—Number of tons worked, 196,722; value of gross yield, \$12,843.94; cost of extracting, \$12,608.75; cost of transportation and reduction or sale, \$3,026.12; value of net yield, none. Total tax, none.

ESMERALDA COUNTY

The following report shows the condition of the bullion-tax sources of Esmeralda County for the quarter ending September 30, 1909, together with statement of the same sources for the nine months ending September 30, 1909. The last statement submitted by the Goldfield Consolidated Mining Company was so much at variance with former reports of

this corporation that I did not give it my approval. In the event that you sanction the present methods of this company in making up its expense account, it will result in the loss of thousands of dollars annually to Esmeralda County and the State of Nevada. I call your attention particularly to the statement of the Goldfield Consolidated Company which is attached hereto. I have officially called the attention of the Sheriff and Assessor to this statement, stating that I did not approve of it and asking him to investigate the matter. I also asked him to inform me of the action taken in the matter. He has not replied to my letter.

It is important that the officers of Esmeralda County take official notice of this condition, and I would ask that you see that it is lawfully adjusted.

Following is a condensed statement showing the output of the mines of Esmeralda County for the nine months ending September 30, 1909

Quarter ending	Tons	Value	Expenses	Taxes
March 31	159,996½	\$2,518,297.57	\$1,077,155.34	\$50,677.35
June 30	121,799	2,915,805.81	1,328,887.48	48,581.19
September 30	62,502	1,690,296.55	1,265,049.87	28,053.58
Totals	344,297½	\$7,121,899.93	\$3,671,092.69	\$127,312.12

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Silver Peak Gold Mining Company, Blair, F. L. Voorhees, superintendent—Number of tons worked, 38,961; value of gross yield, \$214,370.57; cost of extracting, \$89,470.91; cost of transportation and reduction or sale, \$19,274.50; general expense, \$96,372.50; value of net yield, \$89,496.66. Total tax, \$261.90.

Mohawk and Alpine Mining Company, Silver Peak District, F. L. Voorhees, superintendent—Number of tons worked, 2,836; value of gross yield, \$12,696.70; cost of extracting, \$5,672; value of net yield, \$7,025.70. Total tax, \$217.78.

Goldfield Combination Fraction, Goldfield, W. F. Stoneback, auditor—Number of tons worked, 6,318; value of gross yield, \$12,769.25; cost of extracting, \$24,838.34; cost of transportation and reduction or sale, \$41,315.21; value of net yield, \$80,915.70. Total tax, \$1,888.40.

Florence Goldfield Mining Company, Goldfield, Edward S. VanDyck, assistant secretary—Number of tons worked, 9,722; value of gross yield, \$195,563.83; cost of extracting, \$53,979.34; cost of transportation and reduction or sale, \$9,399.44; general expense, \$38,054.37; value of net yield, \$94,130.68. Total tax, \$2,918.05.

Florence Goldfield (Reid Lease), Goldfield, E. S. VanDyck, assistant secretary—Number of tons worked, 22; value of gross yield, \$1,021.64; cost of extracting, \$670; cost of transportation and reduction or sale, \$309.04; value of net yield, \$42.60. Total tax, \$1.30.

Goldfield Consolidated Mines Company, Goldfield, W. F. Stoneback, auditor—Number of tons worked, 62,502; value of gross yield, \$1,690,296.55; cost of extracting, \$296,552.28; cost of transportation and reduction or sale, \$671,007.77; value of net yield, \$722,736.49. Total tax, \$22,776.20.

EUREKA COUNTY

The following report shows the condition of the bullion-tax sources of Eureka County for the quarter ending September 30, 1909, as well as a condensed statement showing the output of the mines of Eureka County for the nine months ending September 30, 1909. Following is the condensed statement:

Quarter ending	Tons	Value	Expense	Taxes
March 31	21,899½	\$176,603.07	\$196,507.49	\$257.24
June 30	18,970½	180,460.33	169,197.94	333.11
September 30	34,874½	249,183.65	219,895.79	694.89
Totals	75,744½	\$606,247.05	\$585,600.62	\$1,285.24

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Diamond and Excelsior, Eureka, Charles Read, superintendent—Number of tons worked, 169.810; value of gross yield, \$3,353.18; cost of extracting, \$5,215.75; cost of transportation and reduction or sale, \$1,000; general expense, \$170; value of net yield, none. Total tax, none.

Eureka Windfall, Eureka, C. M. Dull, superintendent—Number of tons worked, 12,533.1886; value of gross yield, \$60,419.44; cost of extracting, \$39,602.95; cost of transportation and reduction or sale, none; general expense, \$14,902.49; value of net yield, \$5,914. Total tax, \$127.15.

Richmond-Eureka, Eureka, C. E. Allen, manager—Number of tons worked, 13,950.1144; value of gross yield, \$162,985.78; cost of extracting, \$51,678.94; cost of transportation and reduction or sale, \$47,684.21; general expense, \$38,504.20; value of net yield, \$25,028.48. Total tax, \$538.11.

West Diamond Mining Company, Safford Mining District—Number of tons worked, 8,220.9985; value of gross yield, \$22,425.25; cost of extracting, \$5,737.29; cost of transportation and reduction or sale, \$15,309.96; general expense, none; value of net yield, \$1,377.90. Total tax, \$29.63.

HUMBOLDT COUNTY

The following report shows the condition of the bullion-tax sources of Humboldt County for the quarter ending September 30, 1909. There is also a condensed statement showing the output of the mines for the county for the nine months ending September 30, 1909.

The excellent showing made by Humboldt County from a mineral point of view during the first nine months of the year is in itself a high commendation of the manner in which this work is being done by the assessor.

The output of the mines of Humboldt County for the nine months ending September 30, 1909, is as follows:

Quarter ending	Tons	Value	Total expense	Taxes
March 31.....	1,302½	\$94,814.45	\$115,161.80	\$263.42
June 30.....	2,840½	100,853.09	74,470.75	578.03
September 30.....	4,351½	98,971.97	103,855.49	304.47
Totals.....	8,494	\$294,640.51	\$293,488.04	\$1,145.92

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Chafey Mines Company, Chafey—Number of tons worked, 2,923.15; value of gross yield, \$33,961.12; cost of extracting, \$20,528.09; cost of transportation and reduction or sale, \$14,152.85; value of net yield, none. Total tax, loss.

Golconda Gold Ledge Mining Company, Golconda—Number of tons worked, 1,364.720; value of gross yield, \$5,756.84; cost of extracting, \$3,543.33; cost of transportation and reduction or sale, \$4,175.68; value of net yield, none. Total tax, loss.

Imlay Mining Company, Imlay—Number of tons worked, 400; value of gross yield, \$2,018.54; cost of extracting, \$3,750.25; cost of transportation and reduction or sale, \$458.91; value of net yield, none. Total tax, loss.

Nevada Sulphur Company, Humboldt—Number of tons worked, 329; value of gross yield, \$4,935; cost of extracting, \$2,292.78; cost of transportation and reduction or sale, \$3,419.30; value of net yield, none. Total tax, loss.

Seven Troughs Kindergarten Mining Company, Seven Troughs—Number of tons worked, 123; value of gross yield, \$7,705.03; cost of extracting, \$8,398.84; cost of transportation and reduction or sale, \$2,199.35 (Includes loss reported for quarter ending June 30th, of \$1,215.35). Total tax, loss.

Wall Lease, National—Number of pounds worked, 9,418; value of gross yield, \$7,705.03; cost of transportation and reduction or sale, \$22,200; value of net yield, none. Total tax, loss.

Seven Troughs Mining Company, Seven Troughs—Number of tons worked, 390; value of gross yield, \$13,235.90; cost of extracting, dump ore; cost of transportation and reduction or sale, \$6,948.68; value of net yield, \$6,287.22. Total tax, \$94.31.

Seven Troughs Therein Gold Mines Company, Seven Troughs—Royalties from leases, value of net yield, \$640.09. Total tax, \$32.00.

Wihuja Gold Mines Company, Seven Troughs—Number of tons worked, 53.1031; value of gross yield, \$3,099.75; cost of extracting, \$2,017.17; cost of transportation and reduction or sale, \$26.09—\$1,056.49 (includes royalty paid Seven Troughs Therein Gold Mines Company). Total tax, 40 cents.

National Mining Company of Nevada, National—Number of tons worked, 4.199612; value of gross yield, \$20,554.76; cost of transportation and reduction or sale, \$3,703.77 (company unable to separate the different costs); value of net yield, \$11,850.99. Total tax, \$177.76—\$304.47.

LANDER COUNTY

The following report shows the condition of the bullion-tax sources of Lander County for the quarter ending September 30, 1909. This is the first bullion tax secured from Lander County during the period of my official work, but I have reason to believe that from now on more substantial results from this source can be looked for. A condensed statement for the nine months ending September 30, 1909, as reported to the Assessor, follows:

Quarter ending	Tons	Value	Expenses	Taxes
March 31 .....	.....	.....	.....	.....
June 30 .....	.....	.....	.....	.....
September 30	36½	\$1,892.05	\$2,305.75	None
Totals	36½	\$1,892.05	\$2,305.75	None

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Iron Canyon Gold Mining Company, Battle Mountain, F. Y. Fox, business manager—Number of tons worked, 36.500; value of gross yield, \$1,892.05; cost of extracting, \$1,932.37; cost of transportation and reduction or sale, \$373.38. Total tax, none.

LINCOLN COUNTY

The following report shows the condition of the bullion-tax sources of Lincoln County for the quarter ending September 30, 1909, as well as a condensed statement showing the output of the mines of Lincoln County for the nine months ending September 30, 1909, as reported to the Assessor of Lincoln County.

Following is the condensed statement of the condition of the bullion-tax sources of Lincoln County for the nine months ending September 30, 1909, as reported to the Assessor:

Quarter ending	Tons	Value	Expense	Taxes
March 31	60,466	\$263,712.67	\$264,937.48	\$99.45
June 30	47,056	192,464.10	216,403.06	46.11
September 30	6,416½	55,154.46	61,782.39	255.99
Totals	113,938½	\$511,331.23	\$543,122.93	\$401.55

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

stol Con. M. & S. Co., Lincoln County, C. A. Schmidt, assistant superintendent—Number of tons worked, 108.1350; value of gross yield, \$2,792.16; cost of extracting, \$1,925.83; cost of transportation and reduction or sale, \$1,223.97; general expense, \$160.59; value of net yield, none. Total tax, none.

stol Con. (Inman Lease), Lincoln County, C. A. Schmidt, assistant superintendent—Number of tons worked, 8.1278; value of gross yield, \$396.79; cost of extracting, \$75; cost of transportation and reduction or sale, \$114.87; general expense, \$36.52; value of net yield, \$62.14. Total tax, \$62.14.

stol Con. M. O. S. L., Lincoln County, C. A. Schmidt, assistant superintendent—Number of tons worked, 60.1692; value of gross yield, \$1,292.15; cost of extracting, \$225; cost of transportation and reduction or sale, \$662.70; general expense, \$65.77; value of net yield, \$193.85. Total tax, \$193.85.

ada Utah M. & S. C. Co., Lincoln County, James P. Gaskill, chief engineer—Number of tons worked, 5,585; value of gross yield, \$34,906.77; cost of extracting, \$12,521.48; cost of transportation and reduction or sale, \$11,382.34; general expense, \$14,985.24; value of net yield, none. Total tax, none.

nce Con. M. & S. Co., Lincoln County, M. C. Godbe, secretary—Number of tons worked, 598.446; value of gross yield, \$14,666.59; cost of extracting, \$11,919.03; cost of transportation and reduction or sale, \$2,249.95; general expense, \$2,409.10; value of net yield, none. Total tax, none.

hland Mary Mining Company, Lincoln County, S. H. Babbitt, manager—Number of tons worked, 55; value of gross yield, \$1,100; cost of extracting, \$1,500; cost of transportation and reduction or sale, \$325; value of net yield, none. Total tax, none.

LYON COUNTY

The following report shows the condition of the bullion-tax sources of Lyon County for the quarter ending September 30, 1909.

During my visit to Lyon County it was reported to me by representatives of H. Cardew & Co. of Silver City that the property of the Milwaukee Comstock Company at Silver City had been in operation up to September 1, 1909, extracting and shipping bullion. This company has submitted no report for that quarter, and I would ask that you investigate and determine whether or not the Milwaukee Comstock Company should have submitted a report, and collect such bullion tax, if any, that may be due.

A condensed statement of the output of the mining properties of Lyon County for the nine months ending September 30, 1909, as reported to the assessor, is as follows:

Quarter ending	Tons	Value	Expense	Taxes
March 31				
June 30	8,029	\$31,286.25	\$35,189.76	\$2.25
September 30	9,949	22,434.30	24,838.93	19.46
Totals	17,978	\$53,720.55	\$60,028.69	\$21.71

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

er City Cyanide Plant, Silver City, William Donovan—Number of tons worked, 2,000; value of gross yield, \$4,733.66; cost of extracting, \$2,240.25; cost of transportation and reduction or sale, \$1,012.40; general expense, \$1,275.62; value of net yield, \$206.39. Total tax, \$3.33.

ada Mining, Reduction and Power Company, Dayton, Silver City, Herman Davis—Number of tons worked, 5,029½; value of gross yield, \$11,764.64; cost of extracting, \$8,063.99; cost of transportation and reduction or sale, \$1,621.60; general expense, \$5,665.07; value of net yield, none. Total tax, none.

Comstock Tunnel Company, Sutro—Closed.

Overland Mining Company, Silver City, J. W. Phillips, manager—No report.

Comstock Mill and Mining Company, Silver City—Number of tons worked, 2,120; value of gross yield, \$5,936; cost of extracting, \$700; cost of transportation and reduction or sale, \$4,240; value of net yield, \$996. Total tax, \$16.13.

NYE COUNTY

The following report shows the condition of the bullion-tax sources of Nye County for the quarter ending September 30, 1909, as well as a condensed statement showing the output of the mines of Nye County, as reported to the Sheriff and Assessor, for the nine months ending September 30, 1909.

I wish to call attention to the settlement effected by Sheriff and Assessor Owens, aided by District Attorney Baker, in the returns as originally submitted by the Clifford-Nay Company of Ellendale. In its revised statement the company has been allowed to include in its expense the cost of constructing roads to its mining property. It has resulted in the company paying much more to the county and State than originally tendered, and the settlement, it is hoped, will result in a better understanding in the future.

In regard to the manner of collecting the bullion tax in Nye County I have no recommendations to make at this time.

Following is a condensed statement of the output of the mines of Nye County for the nine months ending September 30, 1909:

Quarter ending	Tons	Value	Expense	Taxes
March 31.....	106,653½	\$1,859,232.25	\$1,689,468.88	\$6,380.26
June 30.....	106,928	1,685,902.30	1,578,683.55	5,299.13
September 30.....	75,517½	565,267.08	1,337,904.07	5,996.05
Totals.....	289,099½	\$4,110,301.63	\$4,606,056.50	\$17,615.44

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Tonopah Mining Company of Nevada, Tonopah, W. W. Charles, superintendent—Number of tons worked, 41,984; value of gross yield, \$841,542.77; cost of extracting, \$187,343.09; cost of transportation and reduction or sale, \$25,523.26; general expense \$544,313.09; value of net yield, \$84,363.33. Total tax, \$2,868.35.

Tramp Consolidated Mining Company (Clothier & Gingler Lease), Bullfrog, C. M. Garden—Number of tons worked, 83½; value of gross yield, \$2,886.97; cost of extracting, \$41,772.50; cost of transportation and reduction or sale, \$165; general expense, \$628.44; value of net yield, \$321.03. Total tax, \$8.35.

George Phillips (lease)—Number of tons worked, 11½; value of gross yield, \$487.38; cost of extracting, \$411.45; cost of transportation and reduction or sale, \$15; general expense, \$150.90; value of net yield, none. Total tax, none.

Kullachia (lease)—Number of tons worked, 39½; value of gross yield, \$1,540.94; cost of extracting, \$1,142; cost of transportation and reduction or sale, \$80; general expense, \$343.36; value of net yield, none. Total tax, none.

C. Cornell & Company (lease)—Number of tons worked, 10½; value of gross yield, \$787.68; cost of extracting, \$904; cost of transportation and reduction or sale, \$40; general expense, \$140; value of net yield, none. Total tax, none.

Mayflower B. Con. M. Company, Pioneer, James Foster—Number of tons worked, 1,689½; value of gross yield, \$36,411.91; cost of extracting, \$16,201.15; cost of transportation and reduction or sale, \$7,835.96; value of net yield, \$12,874.81. Total tax, \$321.74.

Mayflower B. Con. M. Company, Pioneer, James Foster—Number of tons worked, 1,791½; value of gross yield, \$32,937.51; cost of extracting, \$14,549.15; cost of transportation and reduction or sale, \$8,284.47; value of net yield, \$10,103.89. Total tax, \$302.70.

onah-Belmont Development Company, Tonopah, S. H. Brady—Number of tons worked, 12,643½; value of gross yield, \$187,949.89; cost of extracting, \$92,825.80; cost of transportation and reduction or sale, \$6,488.29; general expense, \$74,541.20; value of net yield, none. Total tax, none.

n Butler Tonopah Mining Company, Tonopah, S. H. Brady—Number of tons worked, 106½; value of gross yield, \$2,500.39; cost of extracting, \$8,439.48; cost of transportation and reduction or sale, \$65.58; general expense, \$1,071.32; value of net yield, none. Total tax, none.

onah Midway Mining Company, Tonopah, W. J. Douglass—Number of tons worked, 908½; value of gross yield, \$31,968.29; cost of extracting, \$29,970.52; cost of transportation and reduction or sale, \$553.08; general expense, \$8,795.33; value of net yield, none. Total tax, none.

llfrog Pioneer L. & M. Company, Pioneer, O. J. Smith—Number of tons worked, 1,011½; value of gross yield, \$25,107.40; cost of extracting, \$40,357.58; cost of transportation and reduction or sale, \$11,581; general expense, \$3,245.27; value of net yield, none. Total tax, none.

ldfield Blue Bell Company, Berlin, S. T. Pearson—Number of tons worked, 728; value of gross yield, \$4,419.02; cost of extracting, \$2,448; cost of transportation and reduction or sale, \$2,233.04; value of net yield, none. Total tax, none.

est End Consolidated Mining Company, Tonopah, Fred Corkhill—Number of tons worked, 1,987½; value of gross yield, \$70,899.87; cost of extracting, \$25,253.74; cost of transportation and reduction or sale, \$23,795.69; value of net yield, \$21,850.44. Total tax, \$742.91.

Namara Mining Company, Tonopah, J. W. Chandler, Jr.—Number of tons worked 4,596½; value of gross yield, \$96,578.63; cost of extracting, \$36,502.33; cost of transportation and reduction or sale, \$23,386.95; general expense, \$14,657.82; value of net yield, \$22,031.53. Total tax, \$749.06.

und Mountain Mining Company, Round Mountain, J. P. Loftus, vice-president—Number of tons worked, 7,927; value of gross yield, \$90,752.20; cost of extracting \$63,369.24; value of net yield, \$27,382.96. Total tax, \$711.95.

fford-Nay Company, Ellendale, Edward Clifford, Sr.—Number of tons worked, 5; value of gross yield, \$20,000; cost of extracting, \$1,000; cost of transportation and reduction or sale, \$5,000; general expense, \$1,250; value of net yield, \$12,750. Total tax, \$331.

STOREY COUNTY

The following report shows the condition of the bullion-tax sources of Storey County for the quarter ending September 30, 1909. Following is condensed statement showing the output of the mines of Storey County for the nine months ending September 30, 1909, as reported to the Sheriff and Assessor of Storey County:

Quarter ending	Tons	Value	Expense	Taxes
March 31	13,164	\$247,800.01	\$314,421.27	\$125.66
June 30	7,856½	48,553.39	66,609.57	.....
September 30	32,856	180,580.10	245,022.78	.....
Totals	53,876½	\$476,933.50	\$626,053.62	\$125.66

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

des Silver Mining Company—Number of tons worked, 54; value of gross yield, none, cost of extracting, \$3,000; cost of transportation and reduction or sale, none; general expense, none; value of net yield, none. Total tax, none.

hir Silver Mining Company—Number of tons worked, 3,174; value of gross yield, \$47,928.25; cost of extracting, \$78,248.29; cost of transportation and reduction or sale, \$655.73; general expense, \$6,743.64; value of net yield, none. Total tax, none.

Best and Belcher Gold and Silver Mining Company—Number of tons worked, 68; value of gross yield, \$406; cost of extracting, \$766.74; cost of transportation and reduction or sale, none; general expense, none; value of net yield, none. Total tax, none.

Silver Hill Mining Company—Number of tons worked, 587½; value of gross yield, \$3,000.68; cost of extracting, \$4,918.20; cost of transportation and reduction or sale, none; general expense, \$1,470.50; value of net yield, none. Total tax, none.

The Charles Butters Company Limited—Number of tons worked, 17,810; value of gross yield, \$74,502.26; cost of extracting, \$16,112.73; cost of transportation and reduction or sale, \$79,049.91; value of net yield, none. Total tax, none.

Belcher Mining Company—Number of tons worked, 246; value of gross yield, none; cost of extracting, \$1,772.02; cost of transportation and reduction or sale, none; general expense, none; value of net yield, none. Total tax, none.

Yellow Jacket Mining Company—Number of tons worked, 11,004; value of gross yield \$42,218.37; cost of extracting, \$35,174.55; cost of transportation and reduction or sale, \$2,608.64; general expense, \$6,241.25; value of net yield, none. Total tax, none.

Crown Point Mining Company—Number of tons worked, 6,460; value of gross yield \$11,622.54; cost of extracting, \$8,263.68; cost of transportation and reduction or sale, \$5,791.44; value of net yield, none. Total tax, none.

Union Consolidated Mining Company—No ore extracted.

Consolidated Virginia Mining Company—No ore extracted.

Mexican Gold and Silver Mining Company—No ore extracted.

West Consolidated Virginia and California Mining Company—No ore extracted.

Hale and Norcross Mining Company—No ore extracted.

Sierra Nevada Mining Company—No ore extracted.

Savage Gold and Silver Mining Company—No ore extracted.

WASHOE COUNTY

The following report shows the condition of the bullion-tax sources of Washoe County for the quarter ending September 30, 1909. There has not been much activity in Washoe County from a mining point of view during the past year and for this reason the mineral output is not as large as indications point to for the coming year. I have no recommendations to offer at this time. A condensed statement of the output of the mines of Washoe County for the nine months ending September 30, 1909, is as follows:

Quarter ending	Tons	Value	Expense	Taxes
September 30	1,200	\$5,000.00	\$4,500.00	\$6.50

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Bargo Milling and Mining Company, Jumbo District, C. D. Virgilio, superintendent—Number of tons worked, 1,200; value of gross yield, \$5,000; cost of extracting, \$2,400; cost of transportation and reduction or sale, \$600; general expense, \$1,500; value of net yield, \$500. Total tax, \$6.50.

WHITE PINE

The following report shows the condition of the bullion-tax sources of White Pine County for the quarter ending September 30, 1909. There is also a condensed statement showing the output of the mining properties of White Pine County, as reported to the Assessor, for the nine months ending September 30, 1909. This office has no recommendations to offer as to the manner in which this revenue source is being cared for in White Pine County, having found the work being conscientiously done by the

essor, and with the cooperation, it can also be said, of the mine owners and corporations who are required to pay the bullion tax.

Following is a condensed statement of the output of the mines of White Pine County for the nine months ending September 30, 1909, as reported to the Assessor:

Quarter ending	Tons	Value	Expense	Taxes
March 31.....	285,740	\$1,185,174.17	\$1,145,898.79	\$1,120.31
June 30	409,328	1,736,333.31	1,406,489.53	7,751.26
September 30.....	497,155	1,981,104.40	1,406,718.13	11,012.11
Totals	1,192,221	\$4,852,611.88	\$3,959,106.45	\$19,883.68

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1909

Overland Ely Copper Company, Robinson District, C. V. Jenkins, business manager—Value of gross yield, \$238,698; cost of extracting, \$12,141.86; cost of transportation and reduction or sale, \$56,877.16; value of net yield, \$169,678.98. Total tax, \$3,563.26.

Yada Consolidated Copper Company, Robinson District, C. V. Jenkins, business manager—Number of tons worked, 497,155; value of gross yield, \$1,692,406.40; cost of extracting, \$223,283.54; cost of transportation and reduction or sale, \$128,779.25; general expense, \$985,636.32; value of net yield, \$354,707.29. Total tax, \$7,448.85.

LICENSE SOURCES

CLARK COUNTY

The following report shows the condition of the license sources of Clark County for the quarter ending December 31, 1909.

There is also a statement showing the state liquor licenses collected during the six months ending December 31, 1909, as well as a condensed statement showing all the money collected from the license sources of Clark County for the six months ending December 31, 1909.

Clark was admitted as one of the counties of Nevada during July, 1909, and this, therefore, covers the whole history of Clark County.

My investigation brought out the fact that the license sources in the county were being well cared for, and I have no recommendations to offer.

For the six months ending December 31, 1909, the money collected from the license sources of Clark County was as follows:

Quarter ending September 30	\$4,033.49
Quarter ending December 31	4,927.25
Total	\$8,961.74

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

James, Las Vegas, slot machine	\$20.00	Nevada T. Co., Searchlight, auto line	\$7.50
ells, Fargo Co., Las Vegas, com. car	75.00	William Schoenherr, Searchlight, rstnrt	7.50
L. Holcomb, Las Vegas, hotel	7.50	F. E. Macartney, Searchlight, mdse	7.50
ohn S. Wisener, Las Vegas, hotel	7.50	Clara M. Moohr, Searchlight, mdse	7.50
otel Nevada Co., Las Vegas, slot mch	20.00	Beale & Horden, Las Vegas, slot mch	20.00
otel Nevada Co., Las Vegas, slot mch	20.00	Pacific Fruit Exp. Co., Las Vegas, mfg	11.25
Horstmann, Las Vegas, restaurant	7.50	Mrs. A. Jones, Searchlight, restaurant	7.50
California Hotel, Las Vegas, hotel	7.50	T. W. Sloane & Co., Moapa, mdse	7.50
W. Clark, Las Vegas, mdse	11.25	Al James, Las Vegas, billards	15.00
an Hickey, Las Vegas, hotel	7.50	Mrs. Mary Fox, Las Vegas, hotel	7.50
J. Tuckfield, Las Vegas, mdse	7.50	B. F. Boggs & Co., Las Vegas, cigarettes	15.00
olph Levy, Las Vegas, mdse	11.25	E. W. Griffith, Las Vegas, mdse	7.50
W. Beckley, Las Vegas, mdse	7.50	Las Vegas Hdw. Co., Las Vegas, mdse	7.50
rff Exchange, Las Vegas, restaurant	7.50	First State Bank, Las Vegas, banking	36.00
ilson Drug Co., Las Vegas, mdse	7.50	Roy T. Lockett, Las Vegas, slot mch	20.00
L. Hall, Las Vegas, restaurant	7.50	Mrs. H. Squires, Las Vegas, hotel	7.50
L. Hall, Indian Springs, restaurant	7.50	Pine & Goodwin, Las Vegas, lunch stand	7.50
rs. M. B. Goodwin, Las Vegas, hotel	7.50	Tom Chain, Las Vegas, mdse	7.50
E. Westlake, Las Vegas, mdse	7.50	J. & L. Holcomb, Las Vegas, sl. m	20.00
on Tobel Lumber Co., Las Vegas, mdse	7.50	S. E. Yount, Good Springs, mdse	7.50
Ganabal L. Co., Las Vegas, mdse	7.50	D. Mowery, Moapa, hotel	7.50
C. Johnson, Las Vegas, mdse	7.50	Whitehead Bros., Overton, mdse	7.50
F. Boggs & Co., Las Vegas, mdse	7.50	Searchlight Meat Co., mdse	7.50
H. Clayton, Las Vegas, mdse	7.50	M. F. Cordoza, Searchlight, hotel	7.50
mes E. Hughes, Mesquite, mdse	7.50	L. W. Godin, Searchlight, mdse	7.50
unt & Fayle, Jean, mdse	7.50	Miller Mercantile Co., Searchlight, mdse	11.25
quire & Co., Las Vegas, restaurant	7.50	Searchlight M. & D. Co., mdse	7.50
oy T. Lockett, Las Vegas, hotel	7.50	Quartette Mining Co., Searchlight, mdse	7.50
ale & Horden, Las Vegas, slot mch	20.00	M. Brown, Searchlight, slot machine	20.00
hn S. Wisener, Las Vegas, slot mch	20.00	Burdick & Thurman, Searchlight, sl. m	20.00
ale & Horden, Las Vegas, hotel	7.50	W. L. Aplin, Las Vegas, mdse	7.50
Lewis, Las Vegas, mdse	7.50	J. & L. Holcomb, Las Vegas, liquor	30.00
Bunker, Jr., Las Vegas, mdse	7.50	John S. Wisener, Las Vegas, liquor	30.00
J. Wands, Moapa, mdse	7.50	Yount & Fayle, Jean, liquor	30.00
alah Cox, Nelson, mdse	7.50	Roy T. Lockett, Las Vegas, liquor	30.00
Moapa Produce Co., Moapa, mdse	7.50	Burdick & Thurman, Searchlight, liquor	30.00
mes Logan, Moapa, slot machine	20.00	M. Brown, Searchlight, liquor	30.00
ldies' Toggery, Las Vegas, mdse	7.50	Hattie Lawrence, Searchlight, liquor	30.00
J. & L. Holcomb, Las Vegas, slot mch	20.00	G. F. Hicks, Searchlight, liquor	30.00
hn Buckmaster, Searchlight, lodging	7.50	J. E. Brown, Nelson, liquor	30.00
S. Reader, Searchlight, hotel	7.50	John Truax, Nelson, liquor	30.00
& N. Byrd, Searchlight, mdse	7.50	Lane & Co., Las Vegas, liquor	30.00
A. Jensen, Searchlight, mdse	7.50	H. H. Farrell, Las Vegas, liquor	30.00
M. Beattie, Searchlight, slot mch	20.00	Dan Hickey, Las Vegas, liquor	30.00
urdick & Thurman, Searchlight, blds	15.00	Annetta Burt, Las Vegas, liquor	30.00

L. D. Smith, Las Vegas, liquor	\$30.00	J. J. Lefurgey, Las Vegas, butcher	\$7.50
S. E. Yount, Good Springs, liquor	30.00	Cottage Hotel, Las Vegas, hotel	7.50
M. F. Cordoza, Searchlight, liquor	30.00	Thompson & Co., Las Vegas, billiards	25.00
B. & M. Bar, Searchlight, liquor	30.00	Sandy Merc. Co., Las Vegas, mdse	7.50
M. Brown, Searchlight, liquor	30.00	Mrs. Jennie Pine, Sandy, restaurant	7.50
Al James, Las Vegas, roulette	75.00	Peoples' Cash Store, Las Vegas, mdse	7.50
Al James, Las Vegas, craps	75.00	J. P. Anderson, Moapa, mdse	7.50
John F. Miller, Las Vegas, roulette	75.00	John Wheatley, Overton, mdse	7.50
Al James, Las Vegas, faro	75.00	Brown Gosney & Co., Searchlight, cgts	15.00
Beale & Horden, Las Vegas, roulette	75.00	John Wheatley, Searchlight, hotel	7.50
Beale & Horden, Las Vegas, craps	75.00	Brown Gosney & Co., Searchlight, mdse	11.25
Beale & Horden, Las Vegas, faro	75.00	Clayton & Clements, Searchlight, bids	5.00
Aguirre & Co., Las Vegas, roulette	75.00	A. H. Hoffman Co., Las Vegas, mdse	7.50
Aguirre & Co., Las Vegas, craps	75.00	Al James, Las Vegas, liquor	30.00
John F. Miller, Las Vegas, craps	75.00	Wm. Burkhart, Las Vegas, liquor	30.00
Lane & Co., Las Vegas, roulette	75.00	J. H. Franklin, Las Vegas, liquor	30.00
Burdick & Thurman, Searchlight, gam	75.00	Beale & Horden, Las Vegas, liquor	30.00
Burdick & Thurman, Searchlight, gam	75.00	Hotel Nevada M. Co., Las Vegas, liquor	30.00
Gem Saloon, Searchlight, gaming	75.00	James Logan, Las Vegas, liquor	30.00
Beale & Horden, Las Vegas, 21	75.00	Nevada Club Saloon, Moapa, liquor	30.00
Al James, Las Vegas, roulette	75.00	R. Voos, Searchlight, liquor	30.00
Al James, Las Vegas, craps	75.00	Clayton & Clements, Searchlight, liq	30.00
John F. Miller, Las Vegas, roulette	75.00	Beattle & Moseley, Searchlight, liq	30.00
Beale & Horden, Las Vegas, craps	75.00	Al James, Las Vegas, roulette	75.00
Beale & Horden, Las Vegas, roulette	75.00	Al James, Las Vegas, craps	75.00
John F. Miller, Las Vegas, craps	75.00	John F. Miller, Las Vegas, craps	75.00
Beale & Horden, Las Vegas, 21	75.00	Beale & Horden, Las Vegas, roulette	75.00
Al James, Las Vegas, faro	75.00	Beale & Horden, Las Vegas, craps	75.00
Al James, Las Vegas, 21	75.00	John F. Miller, Las Vegas, roulette	75.00
Burdick & Thurman, Searchlight, gam	75.00	Al James, Las Vegas, faro	75.00
Burdick & Thurman, Searchlight, gam	75.00	Al James, Las Vegas, 21	75.00
Gem Saloon, Searchlight, gaming	75.00	Gem Saloon, Searchlight, roulette	75.00
Al James, Las Vegas, slot machine	20.00	Burdick & Thurman, Searchlight, roul	75.00
Wm. Burkhart, Las Vegas, sl. machine	20.00	Burdick & Thurman, Searchlight, 21	75.00
Hotel Nevada M. Co., Las Vegas, sl. m	20.00	Beale & Horden, Las Vegas, 21	75.00
Hotel M. Co., Las Vegas, cigarettes	15.00		
W. E. Hawkins, Las Vegas, mdse	11.25	STATE LIQUOR—6 MONTHS	
M. C. Thomas, Las Vegas, mdse	11.25	Annetta Burt, Las Vegas, retail	\$25.00
B. F. Boggs & Co., Las Vegas, billiards	10.00	G. F. Hicks, Searchlight, retail	25.00
Tony Schweibig, Las Vegas, mdse	7.50	Lane & Co., Las Vegas, retail	25.00
Wong Kee, Las Vegas, restaurant	7.50	J. E. Brown, Nelson, retail	25.00
A. N. Pauff, Las Vegas, mdse	7.50	Sandy Merc. Co., Sandy, retail	25.00
Hotel Nevada M. Co., Las Vegas, hotel	7.50	Hattie Lawrence, Searchlight, retail	25.00
Harry Delgen, Las Vegas, bakery	7.50	Searchlight Hotel, Searchlight, retail	25.00
I. W. Botkin, Las Vegas, mdse	7.50	W. B. Wilson Co., Las Vegas, druggist	12.00

CHURCHILL COUNTY

The following report shows the condition of the license sources of Churchill County for the quarter ending December 31, 1909. There is also a statement of the state liquor licenses collected for the six months ending December 31, 1909, as well as the state sheep licenses collected during the year ending December 31, 1909. I found the affairs of the Sheriff's office of Churchill County pertaining to the care of the license sources in excellent condition, with receipts in full for all license moneys collected up to the time of my visit to Churchill County during the last quarter of the year 1909. I have no recommendations to offer that would tend to improve the manner in which this work is being done in Churchill.

Following is a condensed statement showing the total amount of money collected from the license sources of Churchill County for the year ending December 31, 1909:

Quarter ending March 31	\$1,096.15
Quarter ending June 30	1,661.75
Quarter ending September 30	1,220.75
Quarter ending December 31	1,497.45

Total \$5,476.10

The total amount of money collected from the license sources of Churchill County for the year ending December 31, 1908, was \$8,822.55.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

H. Kent Co., Fallon, mdse	\$15.00	Overland Hotel, Fallon, hotel	\$7.50
S. Chas. Allen, Fallon, mdse	7.50	A. C. Burton, Fallon, wood yard	7.50
Jack Kerr, Fallon, hotel	7.50	Frank Sage, Fallon, laundry	7.50
Wes & McCall, Fallon, mdse	7.50	Grand Hotel, Fallon, hotel	7.50
B. Williams, Fallon, mdse	7.50	Charles Sirac, Stillwater, liquor	30.00
Alton S. & S. Co., Fallon, mdse	7.50	Jack Kerr, Fallon, liquor	30.00
Wells & Matthews, Fallon, mdse	7.50	Lofthouse Bros., Fallon, liquor	30.00
C. Stage Co., Fallon, mdse	7.50	Coffin & Gruber, Hazen, liquor	30.00
Wada L. & B. Co., Fallon, mdse	7.50	H. C. Fielder, Hazen, liquor	30.00
W. Collins, Fallon, mdse	7.50	Overland Hotel, Fallon, liquor	30.00
Woodliff & Son, Fallon, druggists	7.50	W. W. Sanford, Fallon, liquor	30.00
Woodliff & Son, Fallon, mdse	7.50	L. A. Pelly, Fallon, liquor	30.00
Black & Ferguson, Fallon, mdse	7.50	Dan Callahan, Fallon, liquor	30.00
W. Black, Fallon, undertaker	7.50	Charles Hoover, Fallon, liquor	30.00
Erren Williams, Fallon, mdse	11.25	R. S. Brock, Sand Springs, road house	30.00
Lofthouse Bros., Fallon, restaurant	7.50	J. S. DeArmand, Fairview, liquor	30.00
Artaxet, Fallon, restaurant	7.50	H. J. Johnston, Fairview, liquor	30.00
H. Bristol, Fallon, livery stable	7.50	Claus and Burns, Wonder, liquor	30.00
Frank Woodliff, Fallon, mdse	7.50	R. C. Vaughn, St. Clair, road house	15.00
Revey Kohlboss, Hazen, mdse	7.50	Lofthouse Bros., Fallon, 21	75.00
Hin & Gruber, Hazen, mdse	7.50	D. D. Middleton, Hazen, lodging	7.50
Hazen Lumber Co., Hazen, mdse	7.50	I. H. Kent Co., Fairview, mdse	15.00
Elgel, Hazen, mdse	7.50	Mrs. J. J. Baker, Fallon, bakery	7.50
Uglass & Jarvis, Fairview, banking	36.00	H. Kyle, Fallon, second-hand store	7.50
W. Gannett, Fairview, livery	7.50	Wm. Cascagenette, Fallon, liquor	25.00
C. Vaughn, St. Clair, mdse	7.50	F. M. Tannahill, Wonder, butcher	7.50
Holmes Co., Wonder, mdse	7.50	Barrel House, Fallon, 21	75.00
George Childs, Stillwater, mdse	7.50	S. W. Collins, Fairview, mdse	7.50
Charles Sirac, Stillwater, mdse	7.50	Lofthouse Bros., Fallon, 21	75.00
E. Coe, Fallon, jeweler	7.50	Barrel House, Fallon, 21	75.00
Rosenberg & Co., Fallon, mdse	7.50	Hattie Banard, Fallon, liquor	30.00
Churchill County Bank, Fallon, bkg	36.00	Coffin & Gruber, Fallon, slot machine	6.50
Wing & Morris, Fallon, druggists	7.50	Lofthouse Bros., Fallon, 21	75.00
V. Vannoy, Fallon, harness	7.50	Barrel House, Fallon, 21	75.00
W. Popenoe, Fallon, mdse	7.50	Lofthouse Bros., Fallon, tub game	75.00
Albans House, Fallon, lodging	7.50	Lem Allen, Fallon, auctioneer	10.00
Wes Brothers, Fallon, express	7.50		
Under Lumber Co., Fallon, lumber	7.50		
Wells-Fargo Co., Fallon, com. carrier	37.50	T. S. DeArman, Fairview, retail	\$25.00
Opah Lumber Co., Fallon, lumber	7.50	Overland Hotel, Fallon, retail	14.00

STATE LIQUOR—6 MONTHS

Following is a report showing the state sheep license collected by the Sheriff of Churchill County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
Mirandeberd	1,500	\$75.00	\$15.00
Martin Inda	2,500	125.00	25.00
Pedro Rocca Company	6,000	300.00	60.00
Totals	10,000	\$500.00	\$100.00

DOUGLAS COUNTY

The following report shows the condition of the license sources of Douglas County for the quarter ending December 31, 1909, as well as a list of state liquor licenses collected for the six months ending December 31, 1909, also a statement of the state sheep licenses collected for the year ending December 31, 1909.

In regard to complaints made, to the effect that hotel licenses were not being collected in Douglas County, my investigation discloses the fact that Sheriff Wyatt had investigated one alleged hotel, discovering that it was being conducted by a woman with children, who had been deserted by

her husband. This woman is absolutely dependent upon charity for support and had on some occasions served meals from her kitchen to some Indians and perhaps a few white persons. So far as I could learn the woman is not engaged regularly in the hotel business. In matters of law it is difficult to determine where the law ends and common sense enters. In this matter I believe that Sheriff Wyatt has displayed not only good judgment, but some charity as well. For these reasons I do not see where I can make any further recommendations in the matter of the "hotel" licenses.

I find the license sources of Douglas County being well cared for and have no recommendations to offer.

Following is a condensed statement of the money collected from the license sources of Douglas County for the year ending December 31, 1900

Quarter ending March 31.....	\$1,391.20
Quarter ending June 30.....	1,549.50
Quarter ending September 30.....	1,804.33
Quarter ending December 31.....	1,705.00
Total	\$6,450.03

The total amount collected for the year ending December 31, 1900 was \$4,943.43.

REPORT FOR QUARTER ENDING DECEMBER 31, 1900

Clark Sinclair, Cradlebaugh, retail.....	\$15.00	H. W. Starke, Gardnerville, sl. m.....	\$20.00
Fritz Luhrs, Waterloo, retail.....	15.00	Chas. Bondietti, Gardnerville, sl. m.....	20.00
Victor Bull, Centerville, retail.....	15.00	Tony Dettling, Gardnerville, sl. m.....	20.00
Ed. F. Donovan, Holbrook, retail.....	15.00	Tony Dettling, Gardnerville, sl. m.....	20.00
A. E. Brockliss, Sheridan, retail.....	30.00	Tony Dettling, Gardnerville, sl. m.....	20.00
Frank Feticc, Genoa, retail.....	30.00	A. E. Brockliss, Sheridan, sl. m.....	20.00
T. N. Hansen, Genoa, retail.....	30.00	T. N. Hansen, Genoa, slot machine.....	20.00
C. W. Brown, Gardnerville, retail.....	30.00	Frank Feticc, Genoa, slot machine.....	20.00
J. C. Larsen, Gardnerville, retail.....	30.00	C. W. Brown, Gardnerville, sl. m.....	20.00
H. W. Starke, Gardnerville, retail.....	30.00	C. T. W. Dangberg, Minden, sl. m.....	20.00
Chas. Bondietti, Gardnerville, retail.....	30.00	C. T. W. Dangberg, Minden, sl. m.....	40.00
R. G. Ward, Gardnerville, retail.....	30.00	Tony Dettling, Gardnerville, billiards.....	5.00
Tony Dettling, Gardnerville, retail.....	30.00	A. E. Brockliss, Sheridan, hotel.....	7.50
N. A. Crawford, Gardnerville, retail.....	30.00	Fritz Luhrs, Waterloo, hotel.....	7.50
Mrs. Fritz Roper, Gardnerville, retail.....	30.00	Ed. F. Donovan, Holbrook, hotel.....	7.50
C. F. W. Dangberg, Minden, retail.....	30.00	Mrs. Ellen Raycraft, Genoa, hotel.....	7.50
Chas. H. Baker, Sheridan, mdse.....	7.50	W. L. Hewitt, Hot Springs, hotel.....	7.50
H. A. N. Todd, Gardnerville, mdse.....	7.50	C. W. Brown, Gardnerville, hotel.....	7.50
E. G. Carr Co., Gardnerville, mdse.....	7.50	J. C. Larson, Gardnerville, hotel.....	7.50
Henry Rosenbrock, Gardnerville, mdse.....	7.50	Chas. Bondietti, Gardnerville, hotel.....	7.50
A. W. H. Helberg, Gardnerville, mdse.....	7.50	Wm. Ritchford, Gardnerville, hotel.....	7.50
O. O. Hangner, Gardnerville, mdse.....	7.50	Mrs. Jas. Audrain, Gardnerville, hotel.....	7.50
Ray Gale, Gardnerville, mdse.....	7.50	H. W. Starke, Gardnerville, hotel.....	7.50
Peter Rahbeck, Gardnerville, mdse.....	7.50	Wm. Ritchford, Gardnerville, livery.....	7.50
A. Jensen & Co., Gardnerville, mdse.....	15.00	William Kruse, Gardnerville, livery.....	7.50
Meyers Merc. Co., Minden, mdse.....	15.00	Fred Legare, Minden, livery.....	5.00
E. V. Feticc, Genoa, mdse.....	7.50	Tracy McDermott, Gardnerville.....	5.00
Mrs. I. Rajah, Gardnerville, mdse.....	7.50	Lake Theater Company, Gardnerville.....	15.00
M. Harris, Gardnerville, mdse.....	10.00	R. G. Ward, Gardnerville, roulette.....	75.00
Harry Hawkins, Gardnerville, mdse.....	7.50	Fred Way, Gardnerville, roulette.....	100.00
A. Jensen, Gardnerville, banking.....	36.00	R. G. Ward, Gardnerville, roulette.....	75.00
Farmers' Bank, Minden, banking.....	24.00	J. A. Dettling, Gardnerville, roulette.....	100.00
Wells Fargo Co., Gardnerville, com. car.....	37.50	R. G. Ward, Gardnerville, roulette.....	75.00
Minden Lumber Co., Minden, lumber.....	7.50	Tony Dettling, Gardnerville, roulette.....	75.00
Gardnerville Lumber Co., lumber.....	7.50		
J. C. Larson, Gardnerville, sl. machine.....	40.00		
R. G. Ward, Gardnerville, slot machine.....	40.00	C. Sinclair, Genoa, retail.....	\$25.00
Mrs. Fritz Roper, Gardnerville, sl. m.....	40.00	C. T. W. Dangberg, Gardnerville, retail.....	25.00
Fritz Luhrs, Waterloo, slot machine.....	40.00	Evlen Hildegard, Genoa, retail.....	25.00
H. W. Starke, Gardnerville, sl. machine.....	20.00	Kane Drug Co., Gardnerville, druggist.....	6.00

STATE LIQUOR—6 MONTHS

Following is a report showing the state sheep license collected by the Sheriff of Douglas County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
John Sorondo.....	1,000	\$50.00	\$10.00
Manuel Goni	500	25.00	5.00
Bisenti Cordova	2,000	100.00	20.00
John Uhalda	2,000	100.00	20.00
Harry Curtz	2,000	100.00	20.00
Totals	7,500	\$375.00	\$75.00

ELKO COUNTY

The following report shows the condition of the license sources of Elko County for the quarter ending December 31, 1909. There is also a statement showing the state liquor licenses collected for the six months ending December 31, 1909, as well as a list showing the state sheep licenses collected during the latter part of 1908 and for the year ending December 31, 1909.

During my recent visit to Elko County I had occasion to go over the license books in the Sheriff's office as well as to personally investigate one of the license sources. I found that the officers are particularly energetic and careful in this work, that it is being well done, and for this reason this office has no recommendations to make.

A condensed statement showing the money collected from the license sources of Elko County for the year ending December 31, 1909, is as follows:

Quarter ending March 31.....	\$11,388.44
Quarter ending June 30	7,562.19
Quarter ending September 30.....	3,201.00
Quarter ending December 31	8,266.25
Total	\$30,417.88

For the year ending December 31, 1908, the total amount collected from the license sources of Elko County was \$33,128.50.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Linson & Ouderkirk, Elko, retail.....	\$30.00	Charles Sing, Wells, restaurant.....	\$7.50
Linson & Ouderkirk, Elko, slot m.....	20.00	Mrs. R. G. Sprlich, Carlin, mdse.....	7.50
A. K. Rose, Tuscarora, mdse.....	7.50	O. A. Spencer, Shafter, mdse.....	7.50
Emily Rogers, Gold Creek, rural.....	15.00	S. P. Hotel Co., Carlin, hotel.....	7.50
Rowell, Contact, liquor.....	30.00	Tom Sing, Montello, restaurant.....	7.50
ntree & Co., Elko, liquor.....	30.00	B. Sella, Elko, roulette.....	225.00
ntree & Co., Elko, mdse.....	7.50	J. W. Truett, Deeth, liquor.....	30.00
ntree & Co., Elko, cigarette.....	15.00	J. W. Truett, Deeth, billiards.....	5.00
ntree & Co., Elko, slot machine.....	20.00	J. W. Thompson, Elko, mdse.....	7.50
Smith, Elko, mdse.....	7.50	Taylor Bros., Wells, slot machine.....	20.00
al & Jauragin, Elko, roulette.....	225.00	Ed. Todd, Tuscarora, liquor.....	30.00
Co., Montello, restaurant.....	7.50	Urizard & Co., Jack Creek, rural.....	15.00
Shirley, Elko, liquor.....	30.00	Urizard & Co., Jack Creek, mdse.....	7.50
D. Sabala, Elko, hotel.....	7.50	Vineyard L. & S. Co., San Jacinto, mdse.....	7.50
D. Sabala, Elko, liquor.....	30.00	Manuel Antone, Tuscarora, liquor.....	30.00
street, Carlin, roulette.....	225.00	Quong Wing & Co., Elko, mdse.....	7.50
W. Sewell, Tuscarora, mdse.....	11.25	Wah Lung & Co., Elko, mdse.....	7.50
T. Smith Co., Elko, mdse.....	22.50	Wells, Fargo & Co., Elko, com. carrier.....	37.50
ries Stanley, Elko, liquor.....	30.00	L. J. Wintermantle, Elko, mdse.....	7.50
Schmidt, Wells, mdse.....	7.50	S. L. Wines & Co., Ruby, mdse.....	7.50

S. L. Wines, Halleck, rural	\$15.00	Reinhart Co., Elko, mdse	\$11.25
J. E. Williams, South Fork, mdse	7.50	Maher & Norris, Elko, 21	225.00
Bert Ward, North Fork, rural	15.00	F. A. Carrillo, North Fork, rural	15.00
Wheeler & Co., Elko, mdse	7.50	William Drake, Wells, liquor	30.00
Wheeler & Co., Elko, cigarette	15.00	William Drake, Wells, roulette	225.00
Wah & Co., Elko, restaurant	7.50	William Drake, Wells, billiards	5.00
Dick Weston, Midas, liquor	30.00	E. Dotta, Elko, mdse	7.50
W. Z. Connolly, Wells, merchandise	7.50	Nick Delduke, Proctor, rural	15.00
J. W. Yowell, Elko, mdse	11.25	Nick Delduke, Proctor, mdse	7.50
John Ytzaina, Elko, mdse	7.50	John Phillips, Tuscarora, liquor	30.00
Yrez & Jauristi, Elko, liquor	30.00	D. J. Darcey, Carlin, liquor	30.00
Yrez & Jauristi, Elko, slot machine	20.00	D. J. Darcey, Carlin, roulette	100.00
Hot Springs Co., Elko, hotel	7.50	Yee Dan, Carlin, restaurant	7.50
J. A. Isola, Carlin, liquor	30.00	Alex Devere, Carlin, mdse	7.50
J. A. Isola, Carlin, hotel	7.50	L. S. Dreebre, Carlin, mdse	7.50
J. A. Isola, Carlin, mdse	7.50	Elko Drug Co., Elko, mdse	11.25
J. A. Isola, Carlin, roulette	225.00	Edison & Monroe, Curries, rural	15.00
Italian Greek Merc. Co., Elko, mdse	7.50	Elko Lumber Co., Elko, mdse	15.00
Italian Greek Merc. Co., Elko, cgts	15.00	Engler Co., Elko, mdse	11.25
Joe & Ning, Elko, restaurant	7.50	Elko Merc. Co., Elko, mdse	11.25
S. Jacobs, Elko, mdse	11.25	A. Fisher, Wells, liquor	30.00
Wes Johnson, Montello, mdse	11.25	A. Fisher, Wells, billiards	5.00
Johnson Bros, Wendover, liquor	30.00	Ah Fong, Tuscarora, hotel	7.50
Kee Choung, Wells, mdse	7.50	Will Flynn, Elko, mdse	7.50
A. W. Kent, Contact, mdse	7.50	G. Glampola, Carlin, liquor	30.00
Keefer Bros., Mardis, mdse	7.50	Gilmore & Co., Lime Mountain, rural	15.00
Mrs. Lena Lewis, Montello, mdse	7.50	A. W. Goble, Wells, mdse	7.50
Lucelle Brown, Elko, hotel	7.50	Gorman & Kerns, Elko, liquor	30.00
Lee Sing & Co., Carlin, mdse	7.50	E. M. Guttridge, Elko, liquor	30.00
Soya Lung, Wells, mdse	7.50	E. M. Guttridge, Elko, liquor	30.00
Hong Lee, Gold Creek, mdse	7.50	E. M. Guttridge, Elko, slot machine	120.00
Lamolle Merc. Co., Lamolle, mdse	11.25	E. M. Guttridge, Elko, gaming	1,025.00
J. C. Lee, Tecoma, mdse	11.25	Golconda Cattle Co., Dutton, mdse	7.50
Hi Loy & Co., Elko, mdse	7.50	Grandin & Richardson, Bauvard, liq	30.00
W. F. Linebarger, Carlin, hotel	7.50	Frank Granby, Tuscarora, liquor	30.00
W. F. Linebarger, Carlin, mdse	11.25	Frank Granby, Tuscarora, sl. machine	20.00
W. F. Linebarger, Carlin, slot m	20.00	N. P. Guidager, Elko, liquor	30.00
W. F. Linebarger, Carlin, liquor	30.00	N. P. Guidager, Elko, slot machine	20.00
A. L. Mauk, Elko, mdse	7.50	G. S. Garcia, Elko, mdse	7.50
J. F. Murley, Shafter, liquor	30.00	M. J. Gilmore, Midas, restaurant	7.50
William Morgan, Shafter, liquor	30.00	Jack Goodman, Elko, liquor	30.00
Maney Bros., Midas, mdse	7.50	Henderson Co., Elko, banking	36.00
Murley & Murphy, Shafter, liquor	30.00	Hi Chang Lung, Tecoma, mdse	7.50
F. V. Mahoney, Deeth, liquor	30.00	E. O. Hammond, Wells, mdse	7.50
McCall & Smiley, Deeth, mdse	11.25	William Hunter Co., Elko, mdse	11.25
John J. McGrane, Carlin, liquor	30.00	Harney & Smith, Wells, liquor	30.00
J. R. Nuttall, Wells, mdse	7.50	Harney & Smith, Wells, billiards	5.00
C. W. Newberg, Carlin, mdse	7.50	Frank Haws, Contact, liquor	30.00
Mrs. I. M. Nicely, Deeth, mdse	7.50	Mrs. Helen Wright, Elko, restaurant	7.50
Ng Ning, Elko, restaurant	7.50	James Hay & Co., Elko, mdse	11.25
On & Co., Elko, restaurant	7.50	J. B. Hall, Mountain City, mdse	7.50
Ed. Oldham, Oldham Station, rural	15.00	A. W. Hesson & Co., Elko, mdse	22.50
Ed. Oldham, Oldham Station, mdse	7.50	Hylton & Hanna, Skelton, mdse	11.25
J. H. Peck, White Rock, mdse	7.50	Hylton & Hanna, Skelton, rural	15.00
Perkins & Christopher, Carlin, liquor	30.00	Barney Horn, Aura, liquor	30.00
Ben Pearson, Montello, liquor	30.00	W. H. Hollingworth, Elko, liquor	30.00
A. Puccinelli, Elko, liquor	30.00	W. H. Hollingworth, Elko, hotel	7.50
A. Puccinelli, Elko, hotel	7.50	W. H. Hollingworth, Elko, billiards	5.00
A. Puccinelli, Elko, slot machine	20.00	W. H. Hollingworth, Elko, sl. machine	60.00
A. Puccinelli, Elko, roulette	225.00	John Hunter, Elko, mdse	7.50
Plunkett Bros, Mountain City, mdse	7.50	T. R. Harris, Elko, liquor	30.00
Pacific Reclamation Co., Wells, mdse	7.50	T. R. Harris, Elko, gaming	375.00
A. Primeaux & Co., Tuscarora, mdse	11.25	Hot Springs Co., Elko, rural	15.00
Primeaux-Wilkerson, Midas, mdse	7.50	Telescope Hotel Co., Elko, slot mch	20.00
L. S. Pratt, Contact, liquor	30.00	Cobre Merc. Co., Cobre, slot machine	20.00
Frank Paccini, Elko, liquor	30.00	Maher & Norris, Elko, roulette	225.00
Mrs. A. Pounds, Contact, liquor	30.00	Maher & Norris, Elko, crap	225.00
Mrs. A. Pounds, Contact, liquor	30.00	Maher & Norris, Elko, 21	225.00
Mrs. A. Pounds, Contact, restaurant	7.50	Maher & Norris, Elko, roulette	225.00
C. Quillici, Wells, retail	30.00	Wm. Drake, Elko, roulette	225.00
C. Quillici, Wells, mdse	7.50	D. J. Darcey, Elko, roulette	100.00
Isaac Reed, Contact, liquor	30.00	E. M. Guttridge, Elko, slot machine	120.00
A. M. Rice, Elko, mdse	7.50	E. M. Guttridge, Elko, roulette	225.00
George Rosenfelt, Midas, liquor	30.00	E. M. Guttridge, Elko, faro	225.00
Rowell Maguire, Contact, restaurant	7.50	E. M. Guttridge, Elko, stud	225.00

M. Gutridge, Elko, 21	\$250.00	Mrs. Effie Campbell, Elko, mdse.	\$7.50
M. Gutridge, Elko, craps	100.00	Dave Casper, Elko, mdse	11.25
Frank Granby, Elko, slot machine	20.00	Cobre Mercantile Co., Cobre, liquor	30.00
P. Guldager, Elko, slot machine	20.00	Cobre Mercantile Co., Cobre, mdse	11.25
H. Hollingworth, Elko, slot mch	60.00	Cobre Mercantile Co., Cobre, hotel	7.50
R. Harris, Elko, roulette	225.00	Cobre Mercantile Co., Cobre, slot mch	20.00
R. Harris, Elko, faro	75.00	Mrs. A. L. Carey, Tuscarora, mdse	7.50
R. Harris, Elko, stud	75.00	May J. Cota, Edgemont, rural	15.00
A. Isola, Elko, roulette	225.00	Joe Curry, Edgemont, rural	15.00
F. Linebarger, Elko, slot machine	20.00	Joe Conolly, Wendover, liquor	30.00
Puccinelli, Elko, slot machine	20.00	Cody & Whalen, Midas, liquor	30.00
Puccinelli, Elko, roulette	225.00	Maher & Norris, Elko, roulette	450.00
Binson & Ouderkerk, Wells, slot m	20.00	Maher & Norris, Elko, craps	225.00
Runtree Co., Elko, slot machine	20.00		
Val & Jauragin, Elko, roulette	225.00		
L. Street, Elko, roulette	225.00		
Sella, Elko, roulette	225.00	STATE LIQUOR—6 MONTHS	
Wylor Bros., Elko, slot machine	20.00	J. B. Hall, Mountain City, retail	\$37.50
W. & Jauristi, Elko, slot machine	20.00	G. H. Gilmore, Aura, retail	37.50
W. Arthur, Carlin, liquor	30.00	Lota Boudze, Wells, retail	25.00
Ed Andretta, Elko, liquor	30.00	Mrs. A. Rounds, Contact, retail	25.00
George Allen, Wells, liquor	30.00	Ollie Day, Elko, retail	25.00
Badt & Co., Wells, mdse	7.50	William Blurton, Midas, retail	25.00
Badt & Co., Wells, cigarettes	15.00	Lucele Nolen, Midas, retail	25.00
V. Brown, Elko, liquor	30.00	Kollas J. Brown, Shafter, retail	25.00
Baumback, Elko, liquor	30.00	Nick Cardens, Jack Creek, retail	25.00
as. Buckel, Carlin, mdse	7.50	John Brown & Co., Elko, retail	25.00
L. Bradley, Elko, theater	75.00	Hope MacCracken, Midas, retail	25.00
Burrell, Edgemont, mdse	7.50	Wenton & Howard, Midas, retail	25.00
as. Carlin, Tecoma, liquor	30.00	May Stanley, Elko, retail	25.00
lescope Hotel Co., Elko, liquor	30.00	F. A. Carillo, North Fork, retail	25.00
lescope Hotel Co., Elko, hotel	7.50	Lizzie Baker, Wells, retail	25.00
lescope Hotel Co., slot machine	20.00	Nichelsen & Anderson, Elko, retail	25.00
na Bruna, Contact, hotel	7.50	Rountree Co., Elko, retail	25.00
son & Reynolds, Curries, mdse	7.50	Miss Thelma Duplin, Midas, retail	25.00
r & O'Neill, Contact, liquor	30.00	Yrez & Juaristi, Elko, retail	12.50
William Blunton, Midas, liquor	30.00	Mrs. A. Paunds, Contact, retail	12.50
n Brown, Elko, mdse	7.50	Miss Emily Rogers, Gold Creek, retail	12.50
		Mrs. Doris M. Dean, Carlin, retail	12.50

Following is a list of sheep licenses collected by the Sheriff of Elko county during the latter part of the year 1908, and not reported by this office in its report for the quarter ending December 31, 1908:

Owner	Sheep	Amount	Comm.
Thomas Freeman	1,800	\$90.00	\$18.00
J. Butterfield	1,500	75.00	15.00
Melvin Smart	1,200	60.00	12.00
Thomas Thomas	3,000	150.00	30.00
D. E. Butterfield	1,500	75.00	15.00
W. A. Crane	4,000	200.00	40.00
H. S. Crane	3,500	175.00	35.00
Walter Steadmar	1,800	90.00	18.00
William Aylett	1,500	75.00	15.00
D. A. Egbert	1,200	60.00	12.00
Totals	21,000	\$1,050.00	\$210.00

Following is a list of sheep licenses collected by the Sheriff of Elko county during the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
John Pinkston	1,600	\$80.00	\$18.00
Andrew Rogerson	3,500	175.00	35.00
Arthur Pence	4,000	200.00	40.00
Marshbanks, Duffield & Co.	6,000	300.00	60.00
Frank Truguro	2,000	100.00	20.00
Bangachea & Co.	8,000	400.00	80.00
Joe Bengoecheo	2,500	125.00	25.00
Milton Bengoecheo	1,200	60.00	12.00
L. C. Borgel	2,000	100.00	20.00
J. E. Wilkins L. S. Co.	4,200	220.00	44.00
Totals	35,000	\$1,770.00	\$354.00

The commission noted in the foregoing list is not withheld by the Sheriff of Elko County, but is accounted for in his settlements with the county.

ESMERALDA COUNTY

The following report shows the condition of the license sources of Esmeralda County for the quarter ending December 31, 1909, as well as a list of the state liquor licenses collected during the six months ending December 31, 1909.

Following is a condensed statement of the money collected for licenses for the twelve months ending December 31, 1909:

Quarter ending March 31	\$17,327.10
Quarter ending June 30	16,462.30
Quarter ending September 30	13,948.70
Quarter ending December 31 (approximated)	14,000.00
Total	\$61,738.10

I have no recommendations to make in relation to the license sources of Esmeralda County.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

H. Rambo, Bovard, liquor	\$30.00	Rawhide Nev. Club, Rawhide, liquor	\$30.00
Dead Horse Wells Co., road house	15.00	L. W. Woods, Rawhide, liquor	30.00
Mrs. W. Y. Gale, Buena Vista, rd. hse.	15.00	Kentucky Liquor Store, Rawhide	30.00
Sam Unis, Millers, liquor	30.00	Monahan & O'Leary, Rawhide, liquor	30.00
J. N. Barrus, Mina, liquor	30.00	The Rainier, Rawhide, liquor	30.00
Stedman & Pitts, Goldfield, liquor	30.00	M. F. Hill, Columbia, liquor	30.00
Peterson & Winters, Goldfield, liquor	30.00	F. H. Mills, Columbia, liquor	30.00
Apex Saloon, Goldfield, liquor	30.00	James Bruce, Columbia, liquor	30.00
Senter & Dempsey, Goldfield, liquor	30.00	Ramsey & Leach, Columbia, liquor	30.00
The Northern, Goldfield, liquor	30.00	William Schimmell, Columbia, liquor	30.00
Fuelech Bros., Goldfield, liquor	30.00	E. Badger, Thorne, road house	15.00
Yparraguirre, Sweetwater, road house	15.00	H. J. Hall & Co., Millers, liquor	30.00
Bank Saloon, Goldfield, liquor	30.00	The Abbey Bar, Goldfield, liquor	30.00
Central Saloon, Goldfield, liquor	30.00	Martin Cafferata, Goldfield, liquor	30.00
M. Morgrandi, Goldfield, liquor	30.00	Dorothy Reed, Goldfield, liquor	30.00
Palace Saloon, Goldfield, liquor	30.00	W. F. Rendant, Goldfield, liquor	30.00
Reno Saloon, Goldfield, liquor	30.00	Nick Bilick, Goldfield, liquor	30.00
Senate Bar, Goldfield, liquor	30.00	Glasson Bros., Jumbotown, liquor	30.00
Goldfield Hotel, Goldfield, liquor	30.00	Dakovich & Wells, Mary Mine, rd. hse.	15.00
E. R. Barry, Goldfield, liquor	30.00	Church & Sewall, Goldfield, liquor	30.00
Florence Saloon, Goldfield, liquor	30.00	Church & Sewall, Goldfield, liquor	30.00
Hahn & Berkhart, Goldfield, liquor	30.00	The Hermitage, Goldfield, liquor	30.00
Al Marriott, Goldfield, liquor	30.00	Hildebrand & Bolong, Goldfield, liq	30.00
Sarvich & Clements, Goldfield, liquor	30.00	Thomas Lyons, Goldfield, liquor	30.00
The Elite, Goldfield, liquor	30.00	Dusan Toboly, Columbia, liquor	30.00
Lucky Strike, Goldfield, liquor	30.00	A. Rauch, Lida, liquor	30.00
H. Peterson, Goldfield, liquor	30.00	Allene Loring, Goldfield, liquor	30.00
Rose McArdle, Goldfield, liquor	30.00	Alvey Miller, Hawthorne, liquor	30.00
Margurite Barro, Goldfield, liquor	30.00	O. D. Ingalls, Hawthorne, liquor	30.00
A. Moren, Goldfield, liquor	30.00	George Kemp, Hawthorne, liquor	30.00
R. Maxgut, Goldfield, liquor	30.00	Walter Cole, Hawthorne, liquor	30.00
Bowling Alley, Goldfield, liquor	30.00	F. Walker, Hawthorne, liquor	30.00
Casino Bar, Goldfield, liquor	30.00	W. Christensen, Hawthorne, liquor	30.00
Belmont Bar, Goldfield, liquor	30.00	Wells & Lynch, Lucky Boy, liquor	30.00
John McCarthy, Goldfield, liquor	30.00	Esmeralda Saloon, Lucky Boy, liquor	30.00
Mint Saloon, Rawhide, liquor	30.00	Luckyboy Saloon, Lucky Boy, liquor	30.00
Yellowstone Bar, Rawhide, liquor	30.00	Nevada Club, Lucky Boy, liquor	30.00
Chas. Wilkensen, Rawhide, liquor	30.00	Connors & Connors, Lucky Boy, liq	30.00
Midway Saloon, Rawhide, liquor	30.00	Palace Hotel, Rawhide, liquor	30.00
L. J. Gardner, Rawhide, liquor	30.00	P. Flannery, Blair, liquor	30.00
J. Anderson & Co., Rawhide, liquor	30.00	T. McKelvey, Blair, liquor	30.00
G. F. Butler & Co., Rawhide, liquor	30.00	H. Hatty, Blair, liquor	30.00
The Louvre, Rawhide, liquor	30.00	Thomas Brown, Blair, liquor	30.00
The Little Casino, Rawhide, liquor	30.00	E. D. Frazzini, Blair, liquor	30.00

I. Stewart, Thorne, road house.....	\$15.00	J. Gollober, Goldfield, mdse	\$11.25
Jackowatz, Jumbotown, liquor.....	30.00	The Apex, Goldfield, cigarettes	15.00
de & Potter, Mina, liquor.....	30.00	Wood, Sullivan Co., Goldfield, bdw	11.25
de Ribbon, Goldfield, liquor.....	30.00	H. W. Miles & Co., Goldfield, mdse	11.25
d Dust, Goldfield, liquor.....	30.00	Spanish Grotto, Goldfield, cafe	7.50
McCune, Blair, liquor.....	30.00	Mission Cafe, Goldfield, cafe	7.25
Annex, Goldfield, liquor.....	30.00	Hunter Market, Goldfield, market	11.25
Texas, Goldfield, liquor.....	30.00	The Northern, Goldfield, billiards	20.00
rel House, Goldfield, liquor.....	30.00	Palace Market, Goldfield, market	7.50
Sunset, Goldfield, liquor.....	30.00	J. M. Cohen & Co., Goldfield, mdse	7.50
McGuinness, Silver Peak, rd hse.....	15.00	Cody & Dermody, Goldfield, mdse	7.50
Eagles, Silver Peak, road house.....	15.00	Chicago Furniture Co., Goldfield, mdse	7.50
hey & Richardson, Sil. Peak, rd hse.....	15.00	S. J. Jonasen, Goldfield, mdse	7.50
E. McBoly, Blair, liquor.....	30.00	Union Market, Goldfield, meat	11.25
s' Club, Goldfield, liquor.....	30.00	T. F. Dunn, Goldfield, undertaker	7.50
Top Bar, Goldfield, liquor.....	30.00	Bank Saloon, Goldfield, cigarettes	15.00
x Saloon, Goldfield, slot machine.....	20.00	Central Saloon, Goldfield, billiards	25.00
x Saloon, Goldfield, slot machine.....	20.00	E. H. Charette, Goldfield, drugs	7.50
Damsky, Goldfield, slot machine.....	20.00	Palace Saloon, Goldfield, billiards	10.00
Northern, Goldfield, slot machine.....	20.00	Goodman Candy Kitchen, Goldfield	7.50
Northern, Goldfield, 21	75.00	Broadway Bakery, Goldfield, bakery	7.50
Northern, Goldfield, craps.....	75.00	George W. Gill, Goldfield, furniture	7.50
Northern, Goldfield, faro	75.00	T. Halley, Goldfield, mdse	7.50
Northern, Goldfield, roulette	75.00	Goldfield Hotel, Goldfield, cigarettes	15.00
Northern, Goldfield, roulette	75.00	Goldfield Hotel, Goldfield, hotel	15.00
Northern, Goldfield, 21	75.00	Fitchett Co., Goldfield, stationery	7.50
Northern, Goldfield, faro	75.00	Will F. Heffennan, Goldfield, mdse	7.50
Northern, Goldfield, faro	75.00	Palace Co., Goldfield, hardware	7.50
ch Bros., Goldfield, slot machine.....	20.00	J. Deyman, Goldfield, mdse	7.50
k Saloon, Goldfield, roulette	75.00	T. & G. Market, Goldfield, market	11.25
k Saloon, Goldfield, 21	75.00	Western Gas Engine Co., Gfd., mach	11.25
field Hotel, Goldfield, roulette	75.00	F. Freidman, Goldfield, mdse	7.50
field Hotel, Goldfield, 21	75.00	T. A. Clements, Goldfield, mdse	7.50
field Hotel, Goldfield, slot m	20.00	Hunter's Dept. Store, Goldfield, mdse	11.25
Hall, Millers, roulette	75.00	Coburn & Yerington, Goldfield, paints	7.50
Texas Saloon, Goldfield, roulette	75.00	Goldfield Clothing Co., Goldfield, mdse	11.25
R. Barry, Goldfield, slot machine.....	20.00	B. Shemanski, Goldfield, jewelry	7.50
Cigar Stand, Goldfield, slot m	20.00	F. S. Hunt, Goldfield, mdse	11.25
Hermitage, Goldfield, craps.....	75.00	Old's Drug Store, Goldfield, drugs	7.50
Hermitage, Goldfield, roulette	75.00	O'Keefe Bros., Goldfield, livery	7.50
Hermitage, Goldfield, 21	75.00	Wong Hong Chung, Silver Peak, rest	7.50
tin Cafferata, Goldfield, slot mch	20.00	Nev. Cal. Power Co., Goldfield, light	11.25
Hermitage, Goldfield, faro	75.00	Wells, Fargo Co., Gfd., com. carrier	37.50
Hermitage, Goldfield, slot mch	20.00	Mrs. J. R. Froberg, Goldfield, mdse	7.50
Callan, Goldfield, slot mch	20.00	W. St. Pierre, Goldfield, shoes	11.25
Turf, Goldfield, 21	75.00	Mrs. E. F. Sutton, Goldfield, mdse	7.50
erge Kemp, Hawthorne, roulette	75.00	Independent Market, Goldfield, market	11.25
hide Nev. Club, Rawhide, roulette	75.00	Pearl Restaurant, Goldfield, restaurant	7.50
urn & Baker, Rawhide, faro	75.00	W. A. Reading, Goldfield, mdse	7.50
urn & Baker, Rawhide, roulette	75.00	Scheck & Co., Goldfield, mdse	7.50
S. Barring & Co., Goldfield, slot mch	75.00	Joe Justi, Goldfield, mdse	7.50
Hermitage, Goldfield, 21	75.00	A. E. Frampton, Goldfield, mdse	7.50
Northern, Goldfield, craps.....	75.00	Union Co., Goldfield, feed & transfer	7.50
Northern, Goldfield, faro	75.00	H. Peterson, Goldfield, mdse	7.50
Northern, Goldfield, roulette	75.00	F. Colohan, Goldfield, mdse	7.50
Northern, Goldfield, roulette	75.00	Geo. P. Rogers, Goldfield, mdse	7.50
Northern, Goldfield, 21	75.00	Nevada Auto Co., Goldfield, supplies	7.50
Northern, Goldfield, faro	75.00	B. D. Wilkinson, Goldfield, mdse	7.50
Northern, Goldfield, faro	75.00	James Gloga, Goldfield, mdse	7.50
Bank, Goldfield, 21	75.00	Hymes Bros., Goldfield, pawnbrokers	100.00
Bank, Goldfield, roulette	75.00	Tonopah Lumber Co., Gfd., lumber	11.25
field Hotel, Goldfield, roulette	75.00	Keystone Co., Goldfield, feed & fuel	7.50
field Hotel, Goldfield, 21	75.00	Peterman Bros., Goldfield, mdse	7.50
Unis, Millers, roulette	75.00	Arcade, Rawhide, restaurant	7.50
Hermitage, Goldfield, roulette	75.00	T. E. Blake, Rawhide, shoes	7.50
Hermitage, Goldfield, craps.....	75.00	M. A. Ray, Rawhide, jeweler	7.50
Hermitage, Goldfield, faro	75.00	Craig Catterson, Rawhide, feed yard	7.50
Turf, Goldfield, 21	75.00	Freidman, Rawhide, furnishings	7.50
urn & Baker, Rawhide, roulette	75.00	C. S. Briggs, Rawhide, drugs	7.50
Miller, Rawhide, roulette	75.00	Collins Co., Rawhide, hardware	7.50
Blake, Goldfield, peddler	25.00	M. Bamberger, Rawhide, furnishings	7.50
Lord, Goldfield, auctioneer	10.00	Deming & Donough, Rawhide, cgts	15.00
Peterson, Goldfield, popcorn	7.50	J. Kelly, Rawhide, news stand	7.50
itt & Thomas, Goldfield, mdse	11.25	C. R. Squires, Rawhide, grocery	7.50
nas Jennings, Goldfield, mdse	7.50	Dart Merc. Co., Rawhide, mdse	7.50

L. H. McBride, Rawhide, dry goods	\$7.50	Mrs. O. A. Berg, Goldfield, mdse	\$7.50
Nevada Merc. Co., Rawhide, mdse	7.50	Kibby & Johnson, Goldfield, livery	7.50
Wonder Co., Rawhide, lumber	7.50	Jack LaDuke, Goldfield, auto	7.50
J. C. Carter, Rawhide, grocery	7.50	Frank Stevens, Goldfield, cafe	7.50
J. H. Howard, Rawhide, restaurant	7.50	J. E. Coulson, Goldfield, mdse	15.00
E. J. Harwick, Rawhide, market	7.50	National Co., Columbia, ice and coal	15.00
H. L. Gleason, Rawhide, grocery	7.50	Mrs. R. Leach, Columbia, cafe	7.50
G. & K. Store, Rawhide, drugs	7.50	Columbia Co., Columbia, lumber	7.50
Geo. J. Lewis, Rawhide, stationery	7.50	L. N. Gridley, Schurz, hotel	7.50
First Exchange Bank, Rawhide, bkg	12.00	Big Florence Cafe, Goldfield, restaurant	7.50
I. H. Kent Co., Rawhide, mdse	7.50	Harry C. Kruse, Goldfield, livery	7.50
Rawhide Cafe, Rawhide, cafe	7.50	W. S. Barring & Co., Goldfield, cigars	7.50
Kentucky Store, Rawhide, mdse	7.50	W. S. Barring & Co., Goldfield, cgts	15.00
Monahan & O'Leary, Rawhide, grocery	7.50	Independent Co., Goldfield, lumber	11.25
Reno Brewing Co., Rawhide, mdse	7.50	Chung Look, Hawthorne, mdse	7.50
Empire Lumber Co., Rawhide, lumber	7.50	Miller's Grill, Hawthorne, grill	7.50
Dunning & Donough, Rawhide, cigars	7.50	Adams & Miller, Hawthorne, mdse	11.25
Otto Spletstoesser, Rawhide, market	7.50	A. & E. Summerfield, Hawthorne, mdse	11.25
Pac. Liq. Store, Rawhide, mdse	7.50	E. R. Lane, Hawthorne, mdse	7.50
W. H. Holmes & Co., Rawhide, fuel	7.50	Bottling Works, Hawthorne, mdse	7.50
Northern Cigar Stand, Rawhide, mdse	7.50	Aby Esben, Hawthorne, mdse	7.50
Northern Cigar Stand, Rawhide, cgts	15.00	Boyd Bros., Hawthorne, mdse	7.50
Nevada Hotel, Goldfield, rooming	7.50	Mrs. Berryman, Hawthorne, mdse	7.50
St. Nicholas, Goldfield, rooming	7.50	Hawthorne Drug Store, mdse	7.50
E. E. Richmond, Goldfield, livery	7.50	W. E. Jones, Lucky Boy, mdse	7.50
Troy Steam Laundry, Goldfield	11.25	Wood Sullivan Co., Lucky Boy, mdse	7.50
John McCarthy, Goldfield, mdse	7.50	J. E. Hart, Lucky Boy, mdse	7.50
Bellevue Grocery, Goldfield, mdse	7.50	Lucky Boy Market, Lucky Boy, meat	7.50
Wood, Curtis Co., Goldfield, produce	15.00	Alamo Stable, Lucky Boy	7.50
Dale Bros., Millers, mdse	7.50	Hazen Lumber Co., Lucky Boy	7.50
Mr. Wilson, Goldfield, peddler	25.00	Gerbig & Green, Hawthorne, market	7.50
Nell McLean, Goldfield, mdse	15.00	Easton & Hayes, Hawthorne, mdse	7.50
Standard Oil Co., Goldfield, oil	15.00	B. & B. Store, Hawthorne, drugs	7.50
Sam Cohn, Columbia, mdse	7.50	J. Davis, Hawthorne, mdse	7.50
M. F. Hill, Columbia, billiards	5.00	Palace Cafe, Hawthorne, cafe	7.50
B. I. Barlow, Columbia, cigarettes	15.00	Mr. Broderick, Hawthorne, 2d-hand	7.50
B. I. Barlow, Columbia, mdse	7.50	R. B. Rowell, Hawthorne, second-hand	7.50
Neasbit Bros., Columbia, mdse	7.50	Tonopah Co., Hawthorne, lumber	11.25
H. J. McGhan, Columbia, drugs	7.50	I. Davis, Lucky Boy, mdse	7.50
Columbia Market, Columbia, meat	7.50	M. Mengle, Lucky Boy, restaurant	7.50
J. F. Teter, Columbia, cafe	7.50	Mocha Cafe, Lucky Boy, restaurant	7.50
F. H. Mills, Columbia, billiards	11.25	Reno Brewing Co., Hawthorne, mdse	11.25
H. J. Stevens, Columbia, ice	11.25	Pioneer Restaurant, Hawthorne, cafe	7.50
F. H. Mills, Columbia, hotel	7.50	S. Ouchi, Hawthorne, cafe	7.50
James Bruce, Columbia, cafe	7.50	W. B. Fine & Co., Blair, mdse	7.50
H. Peterson, Goldfield, cafe	7.50	P. Flannery, Blair, cigarettes	15.00
Union Drug Store, Goldfield, drugs	7.50	E. D. Frazzini, Blair, mdse	7.50
Oliver Darby, Goldfield, produce	15.00	Exchange Market, Blair, meat	7.50
Cramer & Erikson, Goldfield, fuel	7.50	Blair Drug Co., Blair, drugs	7.50
F. Stegmier, Goldfield, mdse	7.50	E. J. White, Blair, grocery	7.50
San Francisco Bakery, Goldfield	7.50	Blair Livery, Blair, livery	7.50
Goldfield Water Co., Goldfield	15.00	P. Flannery, Blair, billiards	10.00
Nev. Liq. Imp. Co., Goldfield, mdse	7.50	Blair Meat Market, Blair, market	7.50
California Winery, Goldfield, mdse	7.50	Blair Grill, Blair, grill	7.50
Goldfield Produce Co., Goldfield, mdse	7.50	St. Nicholas Hotel, Goldfield, hotel	7.50
News, Goldfield, stationery	7.50	J. S. Cain, Aurora, mdse	7.50
E. V. Hatch, Goldfield, plumbing	7.50	Fong Kee, Silver Peak, restaurant	7.50
Reno Saloon, Goldfield, billiards	5.00	B. F. Baker, Mina, hotel	7.50
Vienna Bakery, Goldfield	7.50	O. N. Scott, Goldfield, mdse	7.50
Pioneer Store, Goldfield, drugs	7.50	Grimshaw Hotel, Goldfield, rooms	7.50
G. A. Leavitt, Schurz, mdse	7.50	Exchange Grill, Goldfield, cafe	7.50
J. M. Raun, Mina, restaurant	7.50	Walter A. Lord, Goldfield, jewelry	7.50
W. F. Rendant, Goldfield, mdse	7.50	J. G. Damsky, Goldfield, mdse	7.50
Busley & Woodward, Goldfield, bottling	15.00	J. G. Damsky, Goldfield, cigarettes	15.00
J. S. Alan, Goldfield, mdse	7.50	M. A. Wilkerson, Blair, peddler	10.00
Marguerite McGrady, Goldfield, mdse	7.50	M. A. Wilkerson, Blair, peddler	10.00
A. Landgraf, Goldfield, mdse	7.50	A. Olsen, Blair, peddler	10.00
Nevada M. & S. Co., Goldfield, mdse	11.25	Bert Caswell, Goldfield, mdse	7.50
H. C. Peck, Goldfield, mdse	7.50	Sam Kee, Mina, restaurant	7.50
O. K. Bakery, Goldfield	7.50	R. L. Barnett, Goldfield, mdse	7.50
W. C. Ross, Lida, drugs	7.50	C. A. Scheck & Co., Goldfield, mdse	7.50
Elias Esbin, Millers, mdse	7.50	Coffee & McGowan, Goldfield, mdse	7.50
White Bros., Millers, billiards	10.00	D. C. Copley, Mina, mdse	7.50
E. T. Richmond, Goldfield, mdse	7.50	Goldfield Oil & Gasoline Co., mdse	7.50
Howie & Murphy, Goldfield, cafe	7.50	Goldfield Bottling Works, bottling	11.25

S. Barring & Co., Goldfield, cigars	\$7.50	Mrs. Ryan, Hawthorne, hotel	\$7.50
P. McCune, Blair, restaurant	7.50	Delmonico, Hawthorne, cafe	2.50
Weyle, Goldfield, photos	7.50	Whitney & Co., Rawhide, fuel	7.50
mes Budge, Goldfield, mdse	7.50	First Exchange Bank, Rawhide, bnkg	12.00
rs. Bessie Smith, Goldfield, mdse	7.50	Allen & Wright, Rawhide, mdse	5.00
rrison Bros., Goldfield, mdse	7.50	Red Top Bar, Goldfield, liquor	30.00
mployees Co-op. Assn., Gfld., mdse	10.00	S. A. Polley, Luning, road house	15.00
ldfield Hotel Cigar Stand, mdse	7.50	John Bruce, Diamondfield, liquor	30.00
lin Bros., Goldfield, auto	7.50	The Sideboard, Goldfield, liquor	30.00
na Merc. Co., Mina, mdse	11.25	Esmeralda Bar, Goldfield, liquor	30.00
meralda Coffee Co., Goldfield, mdse	7.50	J. Oliver, Goldfield, liquor	20.00
nvada Packing Co., Goldfield, meat	15.00	L. & L. Bar, Hawthorne, liquor	20.00
ome Vidovich, Lida, mdse	7.50	Lillian Montague, Hawthorne, liquor	20.00
Mackenzie, Goldfield, mdse	7.50	R. E. Badger, Hawthorne, liquor	10.00
seph Copeland, Goldfield, stationery	7.50	Palace Hotel, Rawhide, liquor	20.00
ring & Co., Goldfield, cigarettes	15.00	Harvey & Cake, Goldfield, roulette	75.00
M. Callan, Goldfield, cigarettes	15.00	Dunning & Donogh, Rawhide, slot m	20.00
rs. Hetherington, Mary Mine, mdse	7.50	The Northern, Goldfield, craps	75.00
M. Callan, Goldfield, cigars	7.50	The Northern, Goldfield, roulette	75.00
E. Shillington, Goldfield, mdse	7.50	The Northern, Goldfield, roulette	75.00
en Photo & Sup. Co., Goldfield, mdse	7.50	The Northern, Goldfield, 21	75.00
ikes Warehouse Co., Gfld, fuel, feed	11.25	The Northern, Goldfield, faro	75.00
V. Guinness, Silver Peak, mdse	7.50	The Northern, Goldfield, faro	75.00
odes Salt & Borax Co., mdse	7.50	The Hermitage, Goldfield, faro	75.00
William Oliver, Millers, mdse	7.50	The Northern, Goldfield, 21	75.00
neer Market, Millers, meat	7.50	The Hermitage, Goldfield, 21	75.00
mitt Pharmacy, Goldfield, drugs	7.50	Goldfield Hotel, Goldfield, roulette	75.00
W. Mitchell, Hornsilver, mdse	7.50	Goldfield Hotel, Goldfield, roulette	75.00
v. Cigar Stand, Goldfield, cigarettes	15.00	The Hermitage, Goldfield, roulette	75.00
v. Cigar Stand, Goldfield, cigars	7.50	The Hermitage, Goldfield, craps	75.00
Bair & Son, Goldfield, hardware	7.50	Turf, Goldfield, 21	75.00
ldfield Candy Co., candy	7.50	The Bank, Goldfield, 21	75.00
McEntee, Hornsilver, mdse	7.50	The Bank, Goldfield, 21	75.00
C. & S. Richards, Goldfield, mdse	7.50	The Bank, Goldfield, roulette	75.00
an Bruce, Diamondfield, restaurant	7.50	The Texas, Goldfield, roulette	75.00
n S. Cook & Co., Goldfield, banking	75.00	B. F. Baker, Mina, roulette	75.00
e Navajo, Goldfield, mdse	7.50	The Northern, Goldfield, slot machine	20.00
B. Puett, Gfld, second-hand store	5.00	L. W. Parry, Lucky Boy, faro	75.00
ldfield Bowling Alley	10.00	Coburn & Baker, Rawhide, roulette	75.00
Carlos Hotel, Goldfield, hotel	7.50	Nevada Club, Rawhide, faro	45.00
arding House, Jumbotown, lodging	7.50	Yellowstone Bar, Rawhide, faro	12.50
elgaido, Rawhide, fuel and feed	7.50		
A. Padrick, Rawhide, fuel and feed	7.50		
st Exchange Bank, Rawhide, bkg	12.00		
STATE LIQUOR—6 MONTHS			
A. Wilkerson, Blair, peddler	10.00	H. Rambo & Co., Bovard, retail	\$25.00
A. Wilkerson, Blair, peddler	10.00	Jack McLaughlin, Lucky Bay, retail	25.00
Olsen, Blair, peddler	10.00	Esmeralda Saloon, Lucky Boy, retail	25.00
meralda Hotel, Goldfield, hotel	7.50	H. Krugersen, Goldfield, retail	25.00
s. O. S. Potter, Goldfield, millinery	7.50	Scott & Mulholland, Goldfield, retail	25.00
E. Brown, Mary Mine, mdse	7.50	Goldfield Nursery, Goldfield, retail	25.00
ix Raphael, Columbia, mdse	7.50	Sarich & Clements, Goldfield, retail	25.00
n Tennant, Goldfield, cigars	7.50	Ed C. Eustace, Mina, retail	25.00
D. Johnson, Goldfield, restaurant	7.50	Church & Sewell, Goldfield, retail	25.00
olius & Dresher, Goldfield, mdse	11.25	J. R. LeAge, Millers, retail	25.00
ldfield T. & T. Co., Goldfield, mdse	11.25	Palace Hotel, Rawhide, retail	25.00
n. Newland, Lucky Boy, cafe	7.50	Connors & Connors, Lucky Boy, retail	12.50
Wallace, Hawthorne, show	5.00	Consumers Assn., Goldfield, wholesale	25.00

EUREKA COUNTY

The following report shows the condition of license sources for quarter ending December 31, 1909, as well as a condensed statement showing the money collected in Eureka County for the year ending December 31, 1909. There is also a list showing the state liquor licenses collected during the months ending December 31, 1909:

Quarter ending March 31	\$2,001.00
Quarter ending June 30	2,262.25
Quarter ending September 30	2,627.25
Quarter ending December 30	2,772.25
Total	\$9,662.75

The total amount collected during the year ending December 31, 1909 was \$6,900.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Mrs. J. F. Raines, Palisade, mdse	\$7.50	E. Sheldon, Eureka, mdse	\$7.
Beowawe Mercantile Co., mdse	11.25	Davis & Fader, Kearns, liquor	30.
Beowawe Mercantile Co., hotel	7.50	G. Puccenelli & Co., Kearns, liquor	30.
Hong Hing, Eureka, mdse	7.50	G. Puccenelli & Co., Kearns, mdse	7.
Johnson Merc. Co., Eureka, mdse	7.50	A. C. Flerie, Windfall, boarding	7.
Miss Weber, Beowawe, mdse	7.50	Mrs. Swanbeck, Windfall, boarding	7.
John Murphy, Palisade, liquor	30.00	John Healy, Eureka, liquor	30.
J. W. Ebert, Palisade, liquor	30.00	Exchange Saloon, Eureka, craps	75.
Miles McKinen, Palisade, liquor	30.00	Exchange Saloon, Eureka, roulette	75.
Johnson & Patterson, Beowawe, liquor	30.00	Brown Hotel, Eureka, roulette	100.
T. A. Burdick, Eureka, liquor	30.00	John Goodwin, Buckhorn, liquor	30.
A. Hintz, Eureka, liquor	30.00	Laura Bourne, Eureka, mdse	7.
Hotel Zadow, Eureka, liquor	30.00	Welf & Rosenberg, Eureka, mdse	7.
A. C. Flerie, Ruby Hill, liquor	30.00	W. Osborn, Eureka, show	5.
A. C. Flerie, Ruby Hill, slot machine	20.00	Mrs. A. Fraser, Eureka, mdse	7.
Valley House, Palisade, liquor	30.00	Wm. Zadow, Eureka, mdse	7.
Valley House, Palisade, hotel	7.50	J. A. Rattazzi, Eureka, mdse	7.
A. C. Flerie, Ruby Hill, mdse	7.50	F. C. Lewis, Eureka, mdse	7.
H. M. Schneider, Eureka, drugs	7.50	Eureka Supply Co., Eureka, mdse	7.
Fletcher Bros., Eureka, livery	7.50	Mau Bros., Eureka, mdse	11.
Wells, Fargo Co., Eureka, com. car	37.50	Mrs. F. Merris & Son, Eureka, mdse	7.
Eureka Brew. Co., Eureka, billiards	5.00	J. A. Rattazzi, Eureka, liquor	30.
Owl Liquor Co., Eureka, billiards	5.00	F. J. Brossemer, Eureka, liquor	30.
Owl Liquor Co., Eureka, pool	5.00	B. Merlaldo, Eureka, liquor	30.
Beowawe Merc. Co., slot machine	20.00	J. W. Ebert, Eureka, boarding	7.
Onion Corral, Eureka, feed stable	7.50	Owl Liquor Co., Eureka, liquor	30.
Mrs. E. Rosevear, Ruby Hill, boarding	7.50	Eureka Bank Co., Eureka, banking	36.
A. C. Flerie, Eureka, hotel	7.50	B. Merlaldo, Eureka, boarding	7.
Antone Serl, Palisade, mdse	7.50	Winchester Saloon, Palisade, slot m	20.
Eureka Brew. Co., Eureka, liquor	30.00	Marvine Saccaro, Eureka, mdse	7.
E. Sasserno, Eureka, liquor	30.00	Zadow Hotel, Eureka, hotel	7.
Exchange Saloon, Eureka, liquor	30.00	Mrs. E. Wilhelm, Eureka, mdse	7.
Exchange Saloon, Eureka, 21	75.00	Winchester Saloon, Palisade, slot m	20.
Joe Trevell, Mineral Hill, mdse	7.50	G. B. Biall, Eureka, mdse	7.
Humboldt Grocery Co., Palisade, mdse	7.50	G. B. Biall, Eureka, liquor	30.
Welti & Martin, Eureka, roulette	75.00	Exchange Saloon, Eureka, 21	75.
Exchange Saloon, Eureka, craps	75.00	Exchange Saloon, Eureka, craps	75.
Mrs. Lee, Ruby Hill, boarding	7.50	P. Welti, Eureka, faro	75.
A. C. Flerie, Ruby Hill, billiards	5.00	W. J. Lewis, Eureka, liquor	30.
The Shamrock, Eureka, mdse	7.50	Exchange Saloon, Eureka, roulette	75.
Owl Liquor Co., Eureka, roulette	100.00	J. W. Robinson, buckhorn, liquor	30.
Exchange Saloon, Eureka, roulette	100.00	Mrs. Lee, Ruby Hill, boarding	7.
Taylor & Sandlin, Buckhorn, liquor	30.00	Montana Saloon, Buckhorn, liquor	30.
P. Welti & Co., Eureka, faro	75.00	Vaccare & Venterline, Eureka, boarding	7.
Sam Krause, Kearns, liquor	30.00	Mrs. W. McGregor, Blackburn, liquor	30.
F. J. Brossemer, Eureka, billiards	5.00		
J. Adams & Co., Eureka, boarding	7.50		
John D. Murphy, Buckhorn, liquor	30.00		
J. W. Ebert, Buckhorn, liquor	30.00	STATE LIQUOR—6 MONTHS	
A. Hintz, Eureka, slot machine	20.00	The Exchange, Eureka, retail	\$25.
D. Nostrosa, Eureka, mdse	7.50	The Shamrock, Eureka, retail	25.
P. H. Hjul, Eureka, mdse	7.50	G. Puccenelli & Co., Kearns, retail	25.
Oliver Major, Eureka, mdse	7.50	E. Sasserno, Palisade, retail	25.
P. Pareni, Eureka, mdse	11.25	Mrs. J. A. Blacihl, Kearns, retail	25.
Biall & Co., Eureka, mdse	7.50	A. C. Flerie, Ruby Hill, retail	12.
Mrs. P. Green, Eureka, mdse	7.50	Taylor & Sandlin, Buckhorn, retail	12.
Brown Hotel, Eureka, liquor	30.00	Sam Krause, Kearns, retail	12.
P. Welti & Co., Eureka, faro	75.00	John Healy, Eureka, retail	12.
Beowawe Merc. Co., liquor	30.00	John Goodwin, Buckhorn, retail	12.
P. Welti & Co., Eureka, roulette	75.00	Laura Bourne, Eureka, retail	12.
Exchange Saloon, Eureka, 21	75.00	J. W. Robinson, Buckhorn, retail	12.
Sol Tippler, Ruby Hill, mdse	7.50	Montana Saloon, Buckhorn, retail	12.
		Mrs. W. L. McGregor, Blackburn, retail	12.

HUMBOLDT COUNTY

The following report shows the condition of the license sources of Humboldt County for the quarter ending December 31, 1909.

There is also a report showing the state sheep license collected during

the year ending December 31, 1909, as well as a list of state liquor licenses ending December 31, 1909.

Following is a condensed statement showing the money collected from the license sources of Humboldt County for the year ending December 31, 1909:

Quarter ending March 31	\$10,066.52
Quarter ending June 30	7,602.50
Quarter ending September 30	7,627.80
Quarter ending December 31	7,302.50
Total	\$32,599.32

The total amount collected during the year ending December 31, 1908, was \$37,240.94.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Robinson & Co., Sulphur Siding, liquor.....	\$15.00	Chadwick & Billings, Lovelock, 21.....	\$75.00
A. Packard, Flat Creek, liquor.....	15.00	Chadwick & Billings, Lovelock, craps.....	75.00
Hubener Estate, Denio, mdse.....	7.50	Elite Co., Winnemucca, stud.....	75.00
Humboldt Merc. Co., Imlay, mdse.....	7.50	F. Tessier, Lovelock, craps.....	75.00
Unini & Co., Lovelock, mdse.....	7.50	F. Tessier, Lovelock, stud.....	75.00
B. Robertson, Willow Point, mdse.....	7.50	Elite Co., Winnemucca, roulette.....	75.00
Penkle & Bosch, Winnemucca, mdse.....	7.50	Elite Co., Winnemucca, 21.....	75.00
Murdard & Co., Mazuma, mdse.....	7.50	Elite Co., Winnemucca, faro.....	75.00
nes & Co., Chafey, mdse.....	7.50	Elite Co., Winnemucca, roulette.....	75.00
arce & Summerfield, Winnemucca, mdse.....	7.50	Nevada Saloon, Winnemucca, roulette.....	75.00
A. Preston, Seven Troughs, mdse.....	7.50	John Companion, Lovelock, stud.....	75.00
Aviland & Co., Winnemucca, mdse.....	7.50	J. B. Curd, Golconda, roulette.....	75.00
N. Muller, Winnemucca, mdse.....	7.50	Chadwick & Billings, Lovelock, faro.....	75.00
enchard & Carey, Mazuma, mdse.....	7.50	Chadwick & Billings, Lovelock, craps.....	75.00
Fuss, Lovelock, mdse.....	7.50	Chadwick & Billings, Lovelock, roul.....	75.00
s. M. Brady, Golconda, mdse.....	7.50	Chadwick & Billings, Lovelock, 21.....	75.00
W. Carty, Winnemucca, mdse.....	7.50	E. L. Wilson, Winnemucca, roulette.....	75.00
Mazuma Merc. Co., Mazuma, mdse.....	7.50	E. L. Wilson, Winnemucca, 21.....	75.00
M. Brin, Mill City, mdse.....	7.50	Nevada Saloon, Winnemucca, 21.....	75.00
Iden Rule Co., Winnemucca, mdse.....	7.50	W. J. Hayes, Lovelock, craps.....	75.00
uthern Pacific Co., Imlay, mdse.....	7.50	W. J. Hayes, Lovelock, faro.....	75.00
E. Kennedy, Kennedy, mdse.....	7.50	W. J. Hayes, Lovelock, 21.....	75.00
lconda Merc. Co., mdse.....	7.50	W. J. Hayes, Lovelock, stud.....	75.00
H. Sadorus, Winnemucca, mdse.....	7.50	Carl Shubert, Winnemucca, roulette.....	75.00
Wuertele, Winnemucca, mdse.....	7.50	Elite Co., Winnemucca, stud.....	75.00
Winnemucca Merc. Co., mdse.....	7.50	F. Tessier, Lovelock, craps.....	75.00
gle Drug Co., Winnemucca, mdse.....	7.50	Carl Shubert, Winnemucca, faro.....	75.00
D. Staunton Co., Winnemucca, mdse.....	7.50	Dawson & Snideman, Vernon, liquor.....	12.50
ng Lee Co., Winnemucca, mdse.....	7.50	Dott Melvin, Golconda, liquor.....	30.00
ong On Lung, Winnemucca, mdse.....	7.50	F. Tessier, Lovelock, liquor.....	30.00
ong Chung, Winnemucca, mdse.....	7.50	Nellie St. Clair, Lovelock, liquor.....	10.00
Ruckteschler, Winnemucca, mdse.....	7.50	D. Cordano, Winnemucca, liquor.....	30.00
H. Bible, Lovelock, mdse.....	7.50	Gartiez & Co., Winnemucca, liquor.....	30.00
nn Schmidt, Winnemucca, mdse.....	7.50	A. Henrickson, Lovelock, liquor.....	30.00
an Diehl, Winnemucca, mdse.....	7.50	Joe Gastenago, Paradise, liquor.....	30.00
an Kee, Winnemucca, mdse.....	7.50	J. W. West, Winnemucca, liquor.....	30.00
A. Gomes, Winnemucca, mdse.....	7.50	P. Laveaga, Winnemucca, liquor.....	30.00
bett & Co., Winnemucca, mdse.....	7.50	Dawson & Snideman, Vernon, liquor.....	30.00
Diehl, Winnemucca, mdse.....	7.50	J. D. Vargas, Winnemucca, liquor.....	30.00
Gilbert, Winnemucca, mdse.....	7.50	Harry Muller, Lovelock, liquor.....	30.00
Fuss, Lovelock, hotel.....	7.50	Lyle Brown, Winnemucca, liquor.....	30.00
M. Brown, Winnemucca, hotel.....	7.50	Lyle Brown, Winnemucca, liquor.....	30.00
W. Carty, Winnemucca, hotel.....	7.50	W. Frost, National, liquor.....	30.00
J. Penny, Lovelock, hotel.....	7.50	Mrs. L. Gillett, Chafey, liquor.....	30.00
Giroux, Winnemucca, hotel.....	7.50	J. J. Gannon, Mazuma, liquor.....	30.00
l. Burgess, Imlay, hotel.....	7.50	Thelma Duplin, Golconda, liquor.....	30.00
ed Roukendorf, Lovelock, hotel.....	7.50	Eva Spencer, Golconda, liquor.....	30.00
nn Etchbarren, Golconda, hotel.....	7.50	L. R. Grannis, Chafey, liquor.....	30.00
e Fayant, Golconda, hotel.....	7.50	John Clare & Co., near Imlay, liquor.....	30.00
Fayette, Winnemucca, hotel.....	7.50	G. W. Carty, Winnemucca, liquor.....	30.00
Fayette, Winnemucca, hotel.....	7.50	Chadwick & Billings, Lovelock, liquor.....	30.00
Beneditta & Co., Lovelock, hotel.....	7.50	L. M. Williams, Winnemucca, liquor.....	30.00
ong Lee Co., Winnemucca, hotel.....	7.50	Johnson & Becker, Winnemucca, liquor.....	30.00
Cordano, Winnemucca, hotel.....	7.50	Jones & Co., National, liquor.....	30.00
e Gastenago, Paradise, hotel.....	7.50	D. Giroux, Winnemucca, liquor.....	30.00

John Etchbarren, Golconda, liquor.....	\$30.00	J. Achabal, Golconda, hotel.....	\$7.
Joe Fayant, Golconda, liquor.....	30.00	B. Kluncky, Winnemucca, hotel.....	7.
Smith, Nelson & Hayes, Lovelock, liq.....	30.00	Santiago Ariola, Paradise, hotel.....	7.
Santo Bengochea, McDermott, liquor.....	30.00	Harvey & Carty, Winnemucca, hotel.....	7.
J. W. Cheney, Lovelock, liquor.....	30.00	Mayhew & Co., Sulphur Station, mdse.....	7.
J. A. Gomes, Golconda, liquor.....	30.00	P. Organ, Mill City, mdse.....	7.
J. H. Cornutt, National, liquor.....	30.00	P. Organ, Mill City, hotel.....	7.
LaFayette, Winnemucca, liquor.....	30.00	Tonopah Lumber Co., Lovelock, mdse.....	7.
Schubener Estate, Denio, liquor.....	15.00	Mrs. G. W. Wilson, Winnemucca, hotel.....	7.
Flak & Biggs, Sulphur Siding, liquor.....	15.00	H. L. Marshbanks, Willow Crk, rd. hse.....	15.
Pearl Hartman, Winnemucca, liquor.....	30.00	Imlay Hotel, Imlay, hotel.....	7.
J. Etchebarren, Golconda, liquor.....	30.00	D. Bidagarren, Paradise, hotel.....	7.
William Frost, National, liquor.....	30.00	Chadwick & Billings, Lovelock, cgts.....	15.
S. Herzog, Lovelock, liquor.....	30.00	J. H. Bible, Lovelock, cigarettes.....	15.
Mabel Snow, Winnemucca, liquor.....	30.00	R. M. Brin, Mill City, slot machine.....	20.
W. H. Forquer, Chafey, liquor.....	30.00	D. T. Dempsey, Lovelock, slot machine.....	20.
P. Zunino, Golconda, liquor.....	30.00	W. L. Wilson, Winnemucca, slot m.....	40.
Joe Gastenago, Paradise, liquor.....	30.00	G. W. Carty, Winnemucca, slot m.....	40.
J. A. Gomes, Golconda, liquor.....	30.00	C. Van Volkenberg, Winnemucca, sl. m.....	40.
Vina Watson, Winnemucca, liquor.....	30.00	D. Cordano, Winnemucca, slot m.....	40.
Frankie King, Winnemucca, liquor.....	30.00	D. J. Hadley, Winnemucca, slot m.....	40.
Eva Baker, Winnemucca, liquor.....	30.00	Johnson & Becker, Winnemucca, sl. m.....	20.
C. Van Volkenburg, Winnemucca, liq.....	30.00	B. Kluncky, Winnemucca, slot m.....	20.
J. M. Thompson, Lovelock, liquor.....	30.00	A. Seeliger, Winnemucca, slot m.....	20.
H. Koster, Golconda, liquor.....	30.00	Victor Supply Co., Humboldt Co., pdlr.....	25.
Lyons & Morrison, Mazuma, liquor.....	30.00	Novelty Theater Co., Lovelock.....	75.
Winters & Co., Golconda, liquor.....	30.00	John Companion, Lovelock, stud.....	75.
Elite Co., Winnemucca, liquor.....	30.00	Elite Co., Winnemucca, roulette.....	75.
Joe Fayant, Golconda, liquor.....	30.00	Elite Co., Winnemucca, 21.....	75.
J. B. Curd, Golconda, liquor.....	30.00	Elite Co., Winnemucca, faro.....	75.
Tom Bangs, Seven Troughs, liquor.....	30.00	J. B. Curd, Golconda, roulette.....	75.
Henry Burke, Lovelock, liquor.....	30.00	Chadwick & Billings, Lovelock, faro.....	75.
J. Achabal, Golconda, liquor.....	30.00	Chadwick & Billings, Lovelock, craps.....	75.
Rose Smith, Winnemucca, liquor.....	30.00	Chadwick & Billings, Lovelock, roulette.....	75.
E. L. Wilson, Winnemucca, liquor.....	30.00	Chadwick & Billings, Lovelock, 21.....	75.
P. B. Roberts, Winnemucca, liquor.....	30.00	F. Tessier, Lovelock, craps.....	75.
B. Kluncky, Winnemucca, liquor.....	30.00	Elite Co. Winnemucca, stud.....	75.
Hattie Barber, Golconda, liquor.....	30.00	Joe Swanton, Winnemucca, roulette.....	75.
A. Seeliger, Winnemucca, liquor.....	30.00	E. L. Wilson, Winnemucca, stud.....	75.
C. V. Drake, Winnemucca, liquor.....	30.00	Chadwick & Billings, Lovelock, stud.....	75.
W. L. Whiteside, Lovelock, liquor.....	30.00	J. B. Curd, Golconda, roulette.....	75.
Kittie Webster, Golconda, liquor.....	30.00	E. L. Wilson, Winnemucca, faro.....	75.
Bastida Bros., Lovelock, liquor.....	30.00	Elite Co., Winnemucca, roulette.....	75.
P. Organ, Mill City, liquor.....	30.00	Elite Co., Winnemucca, 21.....	75.
Vance Bros., Seven Troughs, liquor.....	30.00	Elite Co., Winnemucca, faro.....	75.
Torry & Co., Lovelock, liquor.....	30.00	E. L. Wilson, Winnemucca, roulette.....	75.
George Bradford, Paradise, liquor.....	30.00	E. L. Wilson, Winnemucca, cigarettes.....	15.
Beneditta & Co., Lovelock, liquor.....	30.00	Chadwick & Billings, Lovelock, cgts.....	15.
J. J. Wilson, Seven Troughs, liquor.....	30.00	J. H. Bible, Lovelock, cigarettes.....	15.
Jean Quillici, Imlay, road house.....	15.00	J. Etchebarren, Golconda, slot mch.....	40.
William Block, Farrell, road house.....	15.00	Joe Swanton, Winnemucca, slot mch.....	20.
Charles Houser, Imlay, mdse.....	7.50	P. Laveaga, Winnemucca, slot mch.....	40.
Cole & Deady, Lovelock, mdse.....	7.50	W. J. Penny, Lovelock, slot mch.....	20.
L. C. Peterman, Amos, mdse.....	7.50	LaFayette, Winnemucca, slot mch.....	20.
H. Ostroff, Chafey, mdse.....	7.50	Wells, Fargo Co., Humboldt, com. car.....	37.
J. A. Gomes, Golconda, mdse.....	7.50	John Companion, Lovelock, stud.....	75.
A. Pasquale, Andorna, mdse.....	7.50	Chadwick & Billings, Lovelock, roul.....	75.
Frank Germain, Winnemucca, mdse.....	7.50	Chadwick & Billings, Lovelock, faro.....	75.
Clark Bros., Seven Troughs, mdse.....	7.50		
Reinhart & Co., Golconda, mdse.....	15.00	STATE LIQUOR—6 MONTHS	
Beeson-Withycombe, Lovelock, mdse.....	7.50	Kittie Webster, Golconda, retail.....	\$25.
Beeson & Withycombe, Mazuma, mdse.....	7.50	Eva Baker, Winnemucca, retail.....	25.
A. E. Organ, Imlay, mdse.....	7.50	Myrtle Wood, Golconda, retail.....	25.
Jaca & Defenbaugh, National, mdse.....	7.50	Henry Burke, Lovelock, retail.....	25.
Reinhart & Co., Winnemucca, mdse.....	15.00	Hattie Barber, Golconda, retail.....	25.
J. Etchegoin, Golconda, hotel.....	7.50	Jene Quillici, Imlay, retail.....	25.
Harry Yoshioka, Winnemucca, hotel.....	7.50	Baker & Schwartz, Deep Hole, retail.....	25.
Lyons & Morrison, Mazuma, hotel.....	7.50	Golconda Merc. Co., retail.....	50.
Joe Fayant, Golconda, hotel.....	7.50	Celaya & Bengochea, National, retail.....	25.
J. B. Curd, Golconda, hotel.....	7.50	Mrs. L. Gillett, Chafey, retail.....	25.
Jim Chang, Winnemucca, hotel.....	7.50	Bastida Bros., Lovelock, retail.....	12.
Charles Ghee, Winnemucca, hotel.....	7.50	H. Ostroff, Chafey, druggist.....	3.

Following is a complete list of the sheep licenses collected by the Sheriff of Humboldt County for the year ending December 31, 1909. Receipt

the Treasurer on file with the Sheriff show that settlements have been made in full, less a commission of 20 per cent:

Owner	Sheep	Gross	Net
Pete Yrigoyen	1,950	\$75.00	\$60.00
Telesfore Juanche	2,100	100.00	80.00
Harquindeguy & Co.	3,000	150.00	120.00
Jose Yrebarren	2,000	100.00	80.00
Pedro Lacca	3,000	150.00	120.00
Jose Ellincheta	750	25.00	20.00
Isidore Anchorena	2,000	100.00	80.00
Espitaller & Jaussand	6,000	300.00	240.00
Leon Pascal & Co.	850	25.00	20.00
Emile Remusat & Co.	1,200	50.00	40.00
Antone Thomas	1,500	75.00	60.00
John Belanstague	1,200	50.00	40.00
Pedro Corta	2,280	100.00	80.00
John Eyheraldo.	750	25.00	20.00
Albert Remuset	2,700	100.00	80.00
Mendiola & Babica	1,200	50.00	40.00
Loinaz & Odiaga	4,000	200.00	160.00
Pete Borda	1,200	50.00	40.00
P. Etchart & Co.	750	25.00	20.00
Simon Sala	2,000	100.00	80.00
Dora Lassa	2,800	100.00	80.00
W. W. Scott	3,000	150.00	120.00
G. Peraldo	1,200	50.00	40.00
Domingo & Bidagurren	500	25.00	20.00
Pierre Laxsague	7,000	350.00	280.00
John Mentaberry & Brother	5,000	250.00	200.00
Juan Erquiga	2,000	50.00	40.00
E. Landasabal	1,500	75.00	60.00
Pete Arana	1,200	25.00	20.00
John Dione & Co.	1,000	50.00	40.00
M. Ergulga	1,500	25.00	20.00
B. Yntcharespe & Co.	1,500	75.00	60.00
Totals	68,830	\$3,075.00	\$2,460.00

LANDER COUNTY

The following report shows the condition of the license sources for the quarter ending December 31, 1909, as well as a condensed statement showing the money collected from the Lander County license sources for the quarter ending December 31, 1909, and a statement of the sheep licenses collected during the year ending December 31, 1909.

There is also a list of the state liquor licenses for the six months ending December 31, 1909.

Herewith is a condensed statement showing the license money collected in Lander County during the year ending December 31, 1909:

Quarter ending March 31	\$2,568.25
Quarter ending June 30	2,638.25
Quarter ending September 30	2,500.75
Quarter ending December 31	4,418.25
Total	\$12,125.50

The total amount collected for the year ending December 31, 1919 was \$9,906.75.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Greiser & Co., Austin, roulette	\$75.00	L. E. Kendricks, Bat. Mt. liquor	\$30.00
Rule & Co., Austin, roulette	75.00	F. Altenberg, Bat. Mt. liquor	30.00
E. McCoy, Battle Mountain, 21	75.00	F. Altenberg, Bat. Mt. slot machine	40.00
S. D. White, Bat. Mt. roulette	75.00	F. Altenberg, Bat. Mt. roulette	10.00
Bannock Lumber Co., Bat. Mt. mdse	7.50	Balanstegin, Bat. Mt. liquor	30.00
O. A. Eckman, Bat. Mt. restaurant	7.50	Mendive & Co., Bat. Mt. mdse	1.00
H. E. Driscoll, Bat. Mt. liquor	30.00	Balanstegin & Co., Bat. Mt. hotel	30.00
P. R. Poole, Austin, liquor	30.00	Cora De Hallen, Bat. Mt. liquor	30.00
H. W. Noel, Bat. Mt. faro	75.00	E. McCoy, Bat. Mt. 21	10.00
H. W. Noel, Bat. Mt. roulette	75.00	S. D. White, Bat. Mt. roulette	7.00
J. C. Fraga, Bat. Mt. slot machine	40.00	Eaton & Kattenhorn, Bat. Mt. auto	30.00
John Nelson, Hilltop, liquor	30.00	R. Rayworth, Bat. Mt. auto	30.00
Jas. Brown, Bat. Mt. mdse	7.50	J. S. Rescend, Austin, livery	7.50
M. J. Escobar, Austin, mdse	7.50	J. H. Trolson, Austin, mdse	7.50
Lee Kee, Austin, restaurant	7.50	Rose & Patterson, Bat. Mt. liquor	30.00
Greiser & Co., Austin, roulette	100.00	W. F. Katke, Bannock, liquor	30.00
Dron & Co., Austin, roulette	75.00	Thomas & Maas, Bannock, liquor	30.00
Greiser & Co., Austin, faro	100.00	Thomas & Maas, Bannock, restaurant	30.00
F. Altenburg, Bat. Mt. roulette	75.00	Joe Fraga, Bat. Mt. faro	10.00
G. H. Brown, Austin, liquor	30.00	Greiser & Co., Austin, roulette	7.00
McLean & Daley, Bannock, mdse	7.50	Rule & Co., Austin, roulette	7.00
A. B. Cooper, Austin, liquor	30.00	H. W. Noel, Bat. Mt. roulette	10.00
Wm. Easton, Austin, liquor	30.00	H. W. Noel, Bat. Mt. faro	10.00
H. J. McCourt, Austin, liquor	30.00	E. McCoy, Bat. Mt. craps	10.00
Whitburn & Son, Austin, mdse	7.50	Thomas & Co., Bat. Mt. auto	7.50
Austin Meat Co., Austin, mdse	7.50	H. L. Smith, Bat. Mt. auto	7.50
H. A. Kearns, Austin, undertaker	5.00	Hug & Johnson, Bannock, craps	10.00
G. A. Thorpe, Austin, undertaker	5.00	J. B. Dunston, Austin, liquor	30.00
A. P. Maestretti, Austin, mdse	7.50	A. B. Cooper, Austin, liquor	30.00
Aberasturi & Co., Austin, lodging	7.50	Marcel Dupey, Austin, mdse	7.50
Watt & Ingram, Austin, liquor	30.00	F. Altenberg, Bat. Mt. stud	10.00
Aberasturi & Co., Austin, liquor	30.00	Horton & Co., Bat. Mt. mdse	1.00
W. G. Francis, Austin, livery	7.50	W. C. Hancock, Bat. Mt. restaurant	7.50
A. B. Eason, Austin, livery	7.50	W. C. Hancock, Bat. Mt. lodging	7.50
A. B. Cooper, Austin, roulette	75.00	L. Andrews, Bat. Mt. auto	40.00
F. V. Gomes, Bat. Mt. slot machine	40.00	C. H. Snow, Bat. Mt. auto	40.00
F. V. Gomes, Bat. Mt. liquor	30.00	D. F. Hammond, Bat. Mt. restaurant	30.00
Lemaire & Sons, Bat. Mt. mdse	11.20	Greiser & Co., Austin, 21	7.00
Mrs. Holcomb, Bat. Mt. mdse	7.50	C. Crapo, Bat. Mt. livery	7.50
L. E. Kendricks, Bat. Mt. slot mch	20.00	Lee On Lon, Bat. Mt. restaurant	20.00
Tenabo Mill Co., Cortez, mdse	11.25	L. F. Green, Austin, liquor	30.00
Watt & Lister, Austin, mdse	7.50	L. H. Martin, Bannock, liquor	30.00
Dron & Co., Austin, roulette	75.00	Steiner & Crowell, Austin, livery	75.00
E. McCoy, Bat. Mt. 21	75.00	Wells-Fargo Co., Austin, com. carrier	30.00
H. W. Noel, Bat. Mt. roulette	75.00	Robert Hogan, Austin, mdse	7.50
Wm. Licking, Bat. Mt. livery	7.50	Sing Lee & Co., Austin, mdse	7.50
Rule & Co., Austin, roulette	75.00	W. Easton, Austin, lodging	75.00
H. J. Schmith, Bat. Mt. hotel	7.50	H. J. McCourt, Austin, lodging	7.50
Thos. Arden, Austin, restaurant	7.50	J. A. Miller, Austin, banking	30.00
Dron & Co., Austin, 21	75.00	Watt & Ingram, Austin, slot machine	40.00
Greiser & Co., Austin, roulette	75.00	A. Aberasturi, Austin, restaurant	75.00
H. W. Noel, Bat. Mt. stud	100.00	McIntire, Starrett Co., Bat. Mt. mdse	100.00
Donovan & Clark, Bat. Mt. roulette	100.00	H. C. Christensen, Hilltop, hotel	30.00
R. C. Peaney, Bannock, liquor	30.00	J. Dusang, Bat. Mt. liquor	30.00
Joe Fraga, Bat. Mt. liquor	30.00	G. Benson, Bat. Mt. lunch wagon	30.00
A. C. Cooper, Austin, roulette	75.00	W. A. Browne, Bat. Mt. mdse	75.00
G. A. Thorpe, Austin, mdse	7.50	L. A. Lemaire, Bat. Mt. auto	7.50
Austin Commercial Co., Austin, mdse	11.25	Miss St. Clair, Bat. Mt. liquor	30.00
Watt & Ingram, Austin, lodging	7.50	A. B. Cooper, Austin, roulette	75.00
Sam Yick & Co., Austin, restaurant	7.50	Dalton & Clifford, Austin, mdse	7.50
C. H. Meyer, Bannock, liquor	30.00	J. A. Crescenzo, Austin, mdse	7.50
C. H. Meyer, Bannock, lodging	7.50		
C. H. Meyer, Bannock, restaurant	7.50		
H. J. Berry, Bat. Mt. liquor	30.00		
H. J. Berry, Bat. Mt. slot machine	20.00		
A. Puccinelli, Tenabo, liquor	30.00		
A. Puccinelli, Tenabo, restaurant	7.50		
Horton Banking Co., Bat. Mt. banking	36.00		
R. Oyarbide, Bat. Mt. liquor	30.00		

STATE LIQUOR—6 MONTHS

R. C. Peaney, Bannock, retail	\$12.00
C. H. Meyer, Bannock, retail	12.00
Thomas & Maas, Bannock, retail	12.00
W. F. Katke, Bannock, retail	12.00
John B. Dunston, Bat. Mt. retail	12.00

The following shows the sheep licenses collected by the Sheriff of Lancaster County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
G. Eyroz	3,000	\$150.00	\$30.00
A. Tourelli	2,000	100.00	20.00
Antone S. Bello & Co	2,000	100.00	20.00
John Bonda	2,500	125.00	25.00
Martin Inda	2,000	100.00	20.00
Frank Asparan	2,000	100.00	20.00
Totals	13,500	\$675.00	\$135.00

LINCOLN COUNTY

The following report shows the condition of the license sources of Lincoln County for the quarter ending December 31, 1909. Because of floods and a delay in the mails it has been impossible to secure information complete for the last quarter of 1909, though it is in full up to the time of my last official visit to Lincoln County. There is also a list of the state liquor licenses collected in Lincoln County for the six months ending December 31, 1909, as well as a list of the state sheep licenses collected during the year ending December 31, 1909.

Following is a condensed statement showing the amount of money collected from the license sources of Lincoln County for the year ending December 31, 1909:

Quarter ending March 31	\$7,786.75
Quarter ending June 30	8,422.25
Quarter ending September 30	3,072.40
Quarter ending December 31 (approximated)	3,500.00
Total	\$22,781.40

The total amount of money collected from the license sources of Lincoln County for the year ending December 31, 1908, was \$33,207.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Nesbitt, Pioche, mdse	\$7.50	I. C. Hill, Pioche (suburbs), liquor	\$30.00
Henry Welland, Pioche, mdse	7.50	George Reed, Pioche, slot machine	20.00
Chung Lung Co., Pioche, mdse	7.50	Abromo Guisti, Pioche, liquor	30.00
W. Stockham, Pioche, mdse	7.50	Lee S. Fox, Pioche, liquor	30.00
Anna Bakery, Pioche, mdse	7.50	Walter Benjamin, Pioche, hotel	7.50
Pioche Cafe, Pioche, hotel	7.50	Hans Olsen, Pioche, roulette	75.00
Merchants' Cafe, Pioche, hotel	7.50	George Page, Pioche, roulette	75.00
A. Clark, Pioche, liquor	30.00	Ace Church, Pioche, roulette	75.00
A. Clark, Pioche, slot machine	20.00	Hans Olsen, Callente, liquor	30.00
A. Clark, Pioche, slot machine	20.00	Antonio Martello, Callente, liquor	30.00
J. Holtem, Pioche, slot machine	20.00	Susie Brown, Callente, liquor	30.00
J. Holtem, Pioche, slot machine	20.00	J. O. McIntosh, Callente, liquor	30.00
J. Holtem, Pioche, liquor	30.00	W. C. Noble, Callente, liquor	30.00
G. Brown, Pioche, liquor	30.00	George V. Warren, Callente, liquor	30.00
A. Nesbitt, Pioche, liquor	30.00	Norris & Co., Callente, liquor	30.00
A. Nesbitt, Pioche, slot machine	20.00	J. O. McIntosh, Callente, roulette	75.00
A. Nesbitt, Pioche, slot machine	20.00	E. J. Denkle, Callente, mdse	7.50
A. Nesbitt, Pioche, billiards	5.00	John Shier, Callente, slot machine	20.00
George Page, Pioche, liquor	30.00	John Shier, Callente, slot machine	20.00
George Page, Pioche, slot machine	20.00	John Shier, Callente, slot machine	20.00
Hans Olsen, Pioche, slot machine	20.00	John Shier, Callente, slot machine	20.00
Hans Olsen, Pioche, slot machine	20.00	John Shier, Callente, slot machine	20.00
Hans Olsen, Pioche, liquor	30.00	John Shier, Callente, slot machine	20.00

H. W. Underhill, Callente, billiards.....	\$5.00	J. H. Franklin, Las Vegas, retail	\$37.50
Culverwell & Ryan, Callente, mdse	7.50	Anna Wilson, Callente, retail	37.50
STATE LIQUOR—6 MONTHS		Howard Pepper, Atlanta, retail	25.00
		Lee Battles, Ploche, retail	25.00
James Lemoine, Ploche, retail	\$37.50	H. B. Frank, Ploche, retail	25.00
Steadman & Eaton, Las Vegas, retail	37.50	I. C. Hill, Ploche—suburbs, retail	25.00
		Potter Bros., Atlanta, retail	25.00

The following table shows the state sheep licenses collected by the Sheriff of Lincoln County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
M. B. Gutler	5,000	\$250.00	\$50.00
Thorley Brothers	8,000	400.00	80.00
James & Parley Henri	5,140	257.00	51.40
Totals	18,140	\$907.00	\$181.40

LYON COUNTY

The following report shows the condition of the license sources of Lyon County for the quarter ending December 31, 1909, as well as a list of the state liquor licenses collected during the six months ending December 31, 1909. There is also a list showing the state sheep licenses collected during the year ending December 31, 1909, as well as a condensed statement showing the money collected from the license sources of Lyon County for the year ending December 31, 1909.

I found it difficult to secure all the information necessary from Lyon County in time to make my report complete, and the figures for the last quarter for this reason are not as complete as they otherwise would be.

Following is a condensed statement showing the money collected from the license sources of Lyon County for the year ending December 31, 1909:

Quarter ending March 31	\$1,756.00
Quarter ending June 30	1,842.25
Quarter ending September 30	1,826.00
Quarter ending December 31 (approximated)	1,723.50
Total	\$7,147.75

The total amount of money collected from the license sources of Lyon County for the year ending December 31, 1908, was \$7,000.

REPORT FOR QUARTER ENDING DECEMBER 31, 1908

LIQUOR		H. M. Stock, Silver City	
Ruby Sly, Yerington	\$30.00	J. A. Lawson, Silver City	\$30.00
C. F. Holland, Yerington	30.00	Mike Sava, Morning Star	30.00
McGowan & Co., Yerington	30.00	J. M. Feeney, Wabuska	30.00
Fabria & Co., Yerington	30.00	T. R. Pledge, Ramsey	30.00
Vic Bernard, Yerington	30.00	John P. Grant, Mason City, rural	15.00
Rosaschi & Santena, Yerington	30.00	Mason Townsite Co., Mason City, rural	15.00
Lashbough & Lamberson, Yerington	30.00	W. E. Reading Co., Wellington, rural	15.00
Maud Davis, Yerington	30.00	J. Regan, Mound House, rural	15.00
McKenzie & Co., Yerington	30.00	Benassi & Pardini, Yerington, rural	20.00
G. S. Nye, Yerington	30.00	MERCHANDISE	
Comerford & Pringle, Yerington	30.00	Yerington Drug Co., Yerington	7.50
Laverich & McTaggart, Yerington	30.00	Harry Samuel, Yerington	7.50
W. A. Donnelly, Dayton	30.00	Will McDonough, Yerington	7.50
Baroni & Martini, Dayton	30.00	C. F. Fox, Yerington	7.50
Mrs. A. Panelli, Dayton	30.00	Bud Daniels, Yerington	7.50
Carlo Digino, Dayton	30.00	Fred Burner, Yerington	7.50
Paul Peretti, Dayton	30.00	John Snider, Yerington	7.50
Dave Graham, Dayton	30.00	Sandman & Reymers, Yerington	7.50
Mrs. J. J. Winn, Silver City	30.00	E. C. Carpenter, Yerington	7.50
Amos Penaluna, Silver City	30.00	Alex McDonald, Yerington	7.50

R. Smith, Yerington	\$7.50	V. S. Graffman, Yerington	\$7.50
Trim & Son, Yerington	7.50	Sam & Company, Yerington	7.50
Littell, Yerington	7.50	Benassi & Perdin, Yerington	5.00
Well Schooley, Dayton	7.50	Wong Leon, Yerington	7.50
George Barton, Dayton	7.50	SLOT MACHINES	
Pieretti, Dayton	7.50	Dempsey & Tognini, Odeon, Dayton	40.00
Ang Lee, Dayton	7.50	Dempsey & Tognini, Corner, Dayton	40.00
Schulds & Co., Morning Star	7.50	Dempsey & Tognini, Regan's, Md. Hse.	20.00
Pohe, Ramsey	7.50	Dempsey & Tognini, Donnally, Dayton	40.00
Feeney, Wabuska	7.50	Dempsey & Tognini, Winn's, Sil. City	20.00
How & Newman, Mason City	7.50	Dempsey & Tognini, Stock's, Sil. City	20.00
Graves, Mason City	7.50	Vic Bernard, Yerington	40.00
Olds, Smith Valley	7.50	Cameron & Dempsey, Owl, Yerington	40.00
Shehady, Wabuska	7.50	Cameron & D., Commercial, Yerington	40.00
Bennetts, Silver City	7.50	Cameron & Dempsey, Hub, Yerington	20.00
Lam, Yerington	11.25	Cameron & D., Mason Saloon, Mason	20.00
Gallagher, Yerington	11.25	J. M. Feeney, Wabuska	40.00
Dyer, Yerington	11.25	MISCELLANEOUS	
Don & West, Yerington	11.25	Silver Palace, Yerington, stud	75.00
Ands & Hansen, Yerington	11.25	Baird & Co., Yerington, roulette	75.00
Loftus, Dayton	11.25	Benard & Co., Yerington, roulette	100.00
Braun, Dayton	11.25	Silver Palace, Yerington, stud	75.00
ardelli, Silver City	11.25	Baird & Co., Yerington, roulette	75.00
Lawson, Silver City	11.25	Benard & Co., Yerington, roulette	75.00
Reading Co., Wellington	11.25	Baird & Co., Yerington, 21	100.00
M. Murphy, Yerington	7.50	Wells-Fargo, Dayton, common carrier	37.50
M. E. Brooks, Yerington	7.50	Lyon County Bank, Yerington, banking	38.00
ley Passey, Yerington	7.50	J. G. R. Smith, Yerington, jeweler	7.50
& Company, Yerington	7.50	C. F. Holland, Yerington, lodging	7.50
Donnelly, Dayton	7.50	Comerford & Pringle, Yerington, lodging	7.50
A. Panelli, Dayton	7.50	Mrs. Murray, Yerington, lodging	7.50
ni & Martini, Dayton	7.50	J. C. Wallace, Yerington, theater	10.00
J. J. Winn, Silver City	7.50	John Shehady, Dayton, peddler	25.00
J. Whitman, Silver City	7.50	John Shehady, Dayton, peddler	25.00
agan, Mound House	7.50	STATE LIQUOR—6 MONTHS	
ada Gypsum Co., Mound House	7.50	Crawford & Roberts, Yerington, retail	\$25.00
onard, Sutro	7.50	Dave Graham, Silver City, retail	12.50
Feeney, Wabuska	7.50	Benassi & Perdin, Yerington, retail	12.50
Reading Co., Wellington	7.50		
on Townsite Co., Mason	7.50		

The following shows the state sheep license collected by the Sheriff of
n County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
S. Urutia	1,500	\$75.00	\$15.00
John Inda	1,500	75.00	15.00
A. Pradere	1,000	50.00	10.00
Mike Pradere	1,000	50.00	10.00
John Elisondobery	500	25.00	5.00
Bernard Antchano	1,000	50.00	10.00
Fred Antchano	2,000	100.00	20.00
Joe Sario	3,000	150.00	30.00
John Vutia	1,000	50.00	10.00
Florentine Goni	1,000	50.00	10.00
M. & D. Sorano	1,500	75.00	15.00
Petro Goni	1,000	50.00	10.00
F. Viani	500	25.00	5.00
Petro Urgulza	1,000	50.00	10.00
Turner & Menta	1,000	50.00	10.00
P. Laxalt	1,500	75.00	15.00
John Antchano	1,000	50.00	10.00
Totals	21,000	\$1,050.00	\$210.00

NYE COUNTY

The following report shows the condition of the license sources of Nye County for the quarter ending December 31, 1909, so far as I was in a position to investigate during my visit to Nye County the latter part of November. There is also a list showing the state liquor licenses collected in Nye County during the six months ending December 31, 1909.

Following is a condensed statement showing the money collected from the license sources of Nye County for the year ending December 31, 1909.

Quarter ending March 31.....	\$11,361.50
Quarter ending June 30.....	11,464.25
Quarter ending September 30.....	11,334.75
Quarter ending December 31 (approximated).....	11,000.00
Total	\$45,760.50

The total amount collected from the license sources of Nye County for the year ending December 31, 1908, was \$62,000.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

GAMING		T. Morascl, Round Mountain	
Phil Allen, Tonopah, 21.....	\$75.00	R. W. Collett, Round Mountain.....	\$30.00
Phil Allen, Tonopah, roulette.....	75.00	Andy Atcheson, Round Mountain.....	30.00
Mispah Hotel, Tonopah, roulette.....	75.00	J. C. Humphrey, Manhattan.....	30.00
Big Casino, Tonopah, faro.....	75.00	Alex White, Manhattan.....	30.00
Big Casino, Tonopah, 21.....	75.00	Nalnnini Bros., Manhattan.....	30.00
Big Casino, Tonopah, roulette.....	75.00	C. R. Evans, Manhattan.....	30.00
Tonopah Club, Tonopah, 21.....	75.00	Henry Duval Co., Rhyolite.....	30.00
C. M. Walker, Round Mountain, faro.....	75.00	Pistinat & Vurich, Rhyolite.....	30.00
Nevada Club, Tonopah, 21.....	75.00	Remicks & McGrath, Rhyolite.....	30.00
Tonopah Club, Tonopah, roulette.....	75.00	Eubanks & Llewellyn, Springdale.....	30.00
Tonopah Club, Tonopah, faro.....	75.00	Green & Cameron, Marble.....	30.00
Tonopah Liquor Co., Tonopah, faro.....	75.00	Eubanks & Vanderlip, Beatty.....	30.00
Tonopah Liquor Co., Tonopah, roulette.....	75.00	Frankie Grant, Tonopah.....	30.00
Tonopah Liquor Co., Tonopah, 21.....	75.00	Big Casino, Tonopah.....	30.00
J. E. Conners, Manhattan, roulette.....	75.00	M. G. Orr, Tonopah.....	30.00
Columbia Club, Pioneer, faro.....	75.00	Schaffer & Llewellyn, Beatty.....	30.00
Brokers' Exchange, Tonopah, 21.....	75.00	David Coleman, Pioneer.....	30.00
Bank Saloon, Tonopah, roulette.....	75.00	J. P. Garino, Rhyolite.....	30.00
Bank Saloon, Tonopah, 21.....	75.00	William Mathers, Rhyolite.....	30.00
Tonopah Club, Tonopah, 21.....	75.00	C. M. Walker, Round Mountain.....	30.00
Mispah Hotel, Tonopah, roulette.....	75.00	Grant Downing, Manhattan.....	30.00
Big Casino, Tonopah, roulette.....	75.00	Johnnie M. & M. Co., Johnnie.....	30.00
Big Casino, Tonopah, 21.....	75.00	Tonopah Liquor Co., Tonopah.....	30.00
Big Casino, Tonopah, faro.....	75.00	A. Service & Co., Tonopah.....	30.00
C. R. Evans, Manhattan, roulette.....	75.00	H. J. Hall, Tonopah.....	30.00
C. R. Evans, Manhattan, faro.....	75.00	Hotel Manhattan, Tonopah.....	30.00
J. E. Conners, Manhattan, roulette.....	75.00	Carl Roemer, Rhyolite.....	30.00
Palace Saloon, Round Mountain, faro.....	75.00	R. J. Meyer, Rhyolite.....	30.00
Nevada Club, Tonopah, 21.....	75.00	Holland Hotel, Pioneer.....	30.00
Tonopah Club, Tonopah, faro.....	75.00	M. F. Rice, Pioneer.....	30.00
Tonopah Club, Tonopah, roulette.....	75.00	James E. Conner, Manhattan.....	30.00
Tonopah Liquor Co., Tonopah, 21.....	75.00	Georgie Lee, Manhattan.....	30.00
Tonopah Liquor Co., Tonopah, faro.....	75.00	J. F. Hall, Tonopah.....	30.00
Tonopah Liquor Co., Tonopah, roulette.....	75.00	Tonopah Club, Tonopah.....	30.00
Collett & Russell, Rd. Mountain, faro.....	75.00	Midway Saloon, Tonopah.....	30.00
LIQUOR		Nevada Club, Tonopah	
M. Glogovay, Tonopah.....	30.00	Hefferon & Drysdale, Tonopah.....	30.00
Antone Vercillis, Tonopah.....	30.00	John Gusti, Tonopah.....	30.00
Steve Baccoevich, Tonopah.....	30.00	Ackerman & Co., Tonopah.....	30.00
Kelly Brothers, Tonopah.....	30.00	Graham & Co., Tonopah.....	30.00
Juchem & Hertel, Tonopah.....	30.00	Mrs. F. Warner, Tonopah.....	30.00
Polotak Beidervich & Rubro, Tonopah.....	30.00	Thomas C. Risch, Tonopah.....	30.00
Valley View Saloon, Tonopah.....	30.00	Jewell Cash Store, Tonopah.....	30.00
S. Glnotti, Tonopah.....	30.00	T. B. Flood, Tonopah.....	30.00
C. Roletto, Tonopah.....	30.00	Leyshon & Brewster, Rhyolite.....	30.00
Mrs. Albert E. Fritch, Tonopah.....	30.00	A. L. Lidwell, Springdale.....	30.00
Cuddy & Steck, Tonopah.....	30.00	W. A. Atwell, Belmont.....	30.00
Miss Alice Meller, Round Mountain.....	30.00	Frank N. Graves, Round Mountain.....	30.00

Thomas D. Devine, Rhyolite	\$30.00	Ryan & Stenson, Tonopah	\$11.25
Jerry Goetz, Tonopah	30.00	Nev. Cal. Power Co., Tonopah	11.25
Neer L. & M. Co., Beatty	30.00	Nevada Gas Co., Tonopah	11.25
On Jones, Rhyolite	30.00	M. G. Orr, Tonopah	7.50
Ed & Barrett, Beatty	30.00	H. E. Eck & Gill, Tonopah	7.50
Chambers & Stanley, Manhattan	30.00	O. S. Avery, Tonopah	7.50
Ed Nelson, Johnnie	30.00	Ed Wheece, Tonopah	7.50
Murray, Rhyolite	30.00	Carman & Son, Tonopah	7.50
County Beer Hall, Tonopah	30.00	J. C. Funk, Rhyolite	7.50
rie West, Pioneer	30.00	Karl Trifz, Rhyolite	7.50
St. Simmons, Ellendale	30.00	Palace Market, Rhyolite	7.50
Plata, Tonopah	30.00	R. Bacigalupi, Rhyolite	7.50
Carlson Estate, Tonopah	30.00	Nev. Cal. Power Co., Rhyolite	7.50
H. Chambers, Pioneer	30.00	Harry Redean, Pioneer	7.50
C. Jones, Rhyolite	30.00	Palace Meat Market, Pioneer	7.50
mbow, Hickman & Co., Rhyolite	30.00	W. C. Potts, Central	7.50
Ed Tarbell, Round Mountain	30.00	White & Youndt, Manse	7.50
Richard Corporation, Manhattan	30.00	M. R. W. Rathborne, Amargosa	7.50
SLOT MACHINES			
P. Tognini, Tonopah	20.00	F. R. Brotherton, Belmont	7.50
P. Tognini, Tonopah	20.00	Johnnie M. Co., Johnnie	7.50
P. Tognini, Tonopah	20.00	Piercey's Drug Store, Tonopah	7.50
P. Tognini, Tonopah	20.00	Lin Den, Tonopah	7.50
P. Tognini, Tonopah	20.00	F. E. Ranons, Tonopah	7.50
Casino, Tonopah	20.00	Chris Berry, Tonopah	7.50
C. Ramsus, Tonopah	20.00	W. St. Pierre, Tonopah	7.50
atana Cafe, Tonopah	20.00	Sands & Co., Tonopah	7.50
Service & Co., Tonopah	20.00	J. A. Moore, Round Mountain	7.50
eph E. Conner, Manhattan	20.00	Edward J. Tielse, Round Mountain	7.50
P. Tognini, Tonopah	20.00	Sullivan & Robertson, Round Mt.	7.50
P. Tognini, Tonopah	20.00	J. E. Greer, Rhyolite	7.50
ada Club, Tonopah	20.00	M. W. Veith, Manhattan	7.50
eron & Drysdale, Tonopah	20.00	R. & M. Meat Co., Manhattan	7.50
J. Hand, Manhattan	20.00	Blue Bell Mining Co., Berlin	7.50
J. Hand, Manhattan	20.00	M. Cohen, Tonopah	11.25
th & Ferguson, Manhattan	20.00	Metropolitan Market, Tonopah	11.25
ehon & Brewster, Rhyolite	20.00	Morrow & Hussey, Tonopah	11.25
holtz Brothers, Tonopah	20.00	Reno Brewing Co., Tonopah	11.25
ett & Russell, Round Mountain	20.00	A. Service & Co., Tonopah	11.25
ry Goetz, Tonopah	20.00	Union Drug Store, Tonopah	11.25
P. Meyer, Rhyolite	20.00	O'Connell & Son, Tonopah	11.25
F. Hand, Manhattan	20.00	Miners' Drug Store, Tonopah	11.25
P. Tognini, Tonopah	20.00	George Blakeslee, Tonopah	11.25
onah News Co., Tonopah	20.00	T. & G. Meat Co., Tonopah	11.25
MERCHANDISE			
liam Trabert, Tonopah	11.25	Wood, Curtis Co., Tonopah	11.25
ean & McSweeney, Tonopah	11.25	Richard Hardware Co., Tonopah	11.25
son Lumber Co., Tonopah	11.25	Southern Nev. Merc. Co., Tonopah	11.25
er Darby, Tonopah	11.25	Sullivan Co., Inc.	15.00
P. Pearl, Tonopah	11.25	Wittenberg W. & T. Co., Tonopah	15.00
dy & Stock, Tonopah	11.25	Lothrop-Davis Co., Tonopah	15.00
On High, Tonopah	7.50	Brightstein & Altman, Round Mt.	7.50
J. H. Simpson, Tonopah	7.50	Tonopah United W. Co., Tonopah	15.00
Walker, Tonopah	7.50	H. D. & L. D. Porter, Beatty	7.50
Warren, Tonopah	7.50	H. D. & L. D. Porter, Pioneer	7.50
n Clendenning, Tonopah	7.50	Rotholtz Brothers, Tonopah	11.25
Chase, Tonopah	7.50	H. D. & L. D. Porter, Rhyolite	11.25
Stewart & Co., Tonopah	7.50	Cecil Munn, Tonopah	7.50
ormick Drug Co., Rhyolite	7.50	E. Dabrowsky, Tonopah	7.50
R. Wallace, Rhyolite	7.50	New Progress Bakery, Tonopah	7.50
liam J. Camplon, Rhyolite	7.50	Mrs. Sung Yuen, Tonopah	7.50
x & Fleming, Rhyolite	7.50	John Gusti, Tonopah	7.50
ge P. Weigel, Rhyolite	7.50	Ackerman & Co., Tonopah	7.50
nk Botteri, Rhyolite	7.50	E. Conrod, Tonopah	7.50
Santos, Manhattan	7.50	Fouk Lee, Tonopah	7.50
Milliett & Co., Manhattan	7.50	B. Cerutti, Tonopah	7.50
er Co., Round Mountain	7.50	Leyshon & Brewster, Rhyolite	7.50
Mtn. Merc. Co., Round Mountain	7.50	W. O. Drisser, Rhyolite	7.50
Yates, Round Mountain	7.50	J. O. Gries, Rhyolite	7.50
ormack Drug Co., Pioneer	7.50	Beebe Cash Store, Rhyolite	7.50
ain & Cook, Pioneer	7.50	J. F. Sullivan Co., Manhattan	7.50
e Christensen, Beatty	7.50	North & Ferguson, Manhattan	7.50
Johnson, Beatty	7.50	Mrs. S. M. Rogantine, Duckwater	7.50
ge L. Bailey, Golden Arrow	7.50	Jesse Mendes, Duckwater	7.50
onal Ice Co., Tonopah	15.00	A. L. Lidwell, Springdale	7.50
aph Lumber Co., Tonopah	15.00	Cook & Fleming, Springdale	7.50
		E. E. Palmer, Pioneer	7.50

Rose & Palmer, Beatty	\$7.50	John Harris, Round Mountain, rstnt	\$7.50
Millett, Shappy & Myles, Round Mt.	7.50	A. Service & Co., Tonopah, cigarettes	15.00
Tonopah Drug Co., Tonopah	11.25	F. E. Ranous, Tonopah, cigarettes	15.00
Silva Berghthodt Co., Tonopah	11.25	Tonopah Liquor Co., Tonopah, lodging	7.50
Nye County Merc. Co., Tonopah	11.25	Montana Cafe, Tonopah, restaurant	11.25
H. A. McKim, Tonopah	11.25	Hotel Manhattan, Tonopah, lodging	7.50
John Gregovich, Tonopah	11.25	J. E. Conner, Manhattan, lodging	7.50
Jewel's Cash Store, Tonopah	11.25	Holland Hotel Co., Pioneer, lodging	7.50
Karsky & Co., Tonopah	11.25	R. J. Meyer, Rhyolite, lodging	7.50
Mrs. M. M. Burton, Manhattan	7.50	W. D. Baker, Spanish Springs, rd. hse.	15.00
Chas. A. Kane, Rhyolite	7.50	Simplex Livery, Tonopah, auto	7.50
Otto Kettleson, Rhyolite	7.50	Simplex Livery, Tonopah, auto	7.50
Anderson & Moore, Round Mountain	7.50	Bank Saloon, Tonopah, cigarettes	15.00
George Foley, Round Mountain	7.50	Leyshon & Brewster, Rhyolite, cgs	15.00
Henry Goetz, Tonopah	11.25	Leyshon & Brewster, Rhyolite, blrds.	10.00
White Mtn. Water Co., Tonopah	11.25	North & Ferguson, Manhattan, birds	5.00
W. G. Cook, Silver Bow	7.50	Tonopah Club, Tonopah, lodging	7.50
J. N. Tedford, Manhattan	7.50	N. Y. Restaurant, Tonopah, restaurant	7.50
Mrs. Nancy Haley, Rhyolite	7.50	Lange & Hager, Manhattan, restaurant	7.50
Nye County Merc. Co., Manhattan	7.50	Mrs. Jennie Champlin, Tonopah, rstnt	7.50
H. Reischke, Revellie	7.50	Rotholz Bros., Tonopah, cigarettes	15.00
J. S. Smith, Lodi	7.50	F. Ketelhut, Manhattan, restaurant	7.50
Nevada Supply Co., Tonopah	11.25	Frisco Cafe, Tonopah, restaurant	7.50
Sollender Merc. Co., Tonopah	11.25	Anderson & Moore, Rd. Mtn., livery	7.50
McCarthy, Pearson & Hilgerloch, Mtn.	7.50	J. J. Regam, Beatty, road house	15.00
Carl Schaffer, Belmont	7.50	Frank McCabe, Lodi Tanks, road house	15.00
Tonopah News & S. Co, Tonopah	7.50	Sing Hl, Tonopah, restaurant	7.50
James McEntee, Rhyolite	7.50	Henry Goetz, Tonopah, lodging	7.50
MISCELLANEOUS			
Bank of Manhattan, banking	36.00	K. L. Parrott, Tonopah, auto	7.50
H. E. Epstine, Tonopah, brokerage	20.00	A. T. Cook, Round Mountain, livery	7.50
Wells-Fargo, Tonopah, common carrier	37.50	R. T. Dixon, Berlin, road house	15.00
Cuddy & Stock, Tonopah, cigarettes	15.00	W. Dee Jones, Goldyke, road house	15.00
Torino Restaurant, Tonopah rstnt	7.50	Mrs. Della Jordan, Rd. Mtn., rstnt	7.50
Marguerite Walsh, Tonopah, lodging	7.50	Tonopah News and S. Co., cigarettes	15.00
G. W. Fairbanks, Tonopah, lodging	7.50	Richard Corporation, Manhattan, btl.	7.50
Phenix House, Tonopah, lodging	7.50	Mrs. Dick Roberts, Manhattan, rstnt	7.50
John Ziegler, Manhattan, butcher	7.50	STATE LIQUOR—6 MONTHS	
Baldwin's Stables, Manhattan, livery	7.50	M. R. W. Rathbourne, Amargosa, rtl.	\$25.00
Daniels & Fanerty, Manhattan, livery	7.50	Callahan & Hill, Ellendale, retail	25.00
S. P. Santos, Manhattan, lodging	7.50	C. R. Simmons, Ellendale, retail	25.00
W. R. Wilcox, Manhattan, lodging	7.50	Kane & Co., Ellendale, retail	25.00
Remick & McGrath, Rhyolite, billiards	5.00	Stedman & Enoway, Manhattan, retail	25.00
M. Radulovich, Rhyolite, restaurant	7.50	J. Howks, Manhattan, retail	25.00
Frank O. Duke, Round Mountain, rd. hse.	15.00	Marcel Dupui, Union Canyon, retail	25.00
Ravenholdt & Sorensen, Tonopah, hotel	7.50	O. E. Nay, Salisbury Wash, retail	25.00
Frank L. Sellstrom, Tonopah, auto	7.50	Piercey's Drug Store, Rhyolite, drgst.	12.00
L. O. Amundsen, Tonopah, auto	7.50	D. A. New, Rhyolite, wholesale	100.00
Big Casino, Tonopah, cigarettes	15.00	Hotel Manhattan, Tonopah, retail	25.00
Big Casino, Tonopah, dance hall	500.00	R. Schwambeck, Pioneer, retail	25.00
Johnnie M. & M. Co., Johnnie, billiards	5.00	Raymond Wilson & Co., Rhyolite, rtl.	25.00
M. R. W. Rathbourne, Amargosa, rd. hse.	15.00	Border & Thomas, Pioneer, retail	25.00
Dewar & Hinkel, Tonopah, restaurant	7.50	John B. Lenox, Pioneer, retail	25.00
F. J. Mechner, Tonopah, restaurant	7.50	Pololak Rudubich & Doblo, Tonopah, rtl.	12.50
John Dorman, Tonopah, restaurant	7.50	F. N. Graves, Round Mountain, retail	12.50
Joseph E. Conner, Manhattan, rstnt	7.50	Buducich & Doblo, Tonopah, retail	12.50

ORMSBY COUNTY

The following report shows the condition of the license sources of Ormsby County for the quarter ending December 31, 1909, together with a list of the state liquor licenses collected during the six months ending December 31, 1909. I found the license sources of Ormsby County being well cared for and have no recommendations to make.

Following is a condensed statement showing the money collected from

license sources of Ormsby County for the year ending December 31, 1908:

Quarter ending March 31.....	\$4,413.25
Quarter ending June 30.....	3,512.25
Quarter ending September 30.....	3,374.75
Quarter ending December 31.....	3,752.25
Total.....	\$15,052.50

The total amount of money collected from the license sources of Ormsby County for the year ending December 31, 1908, was \$15,000.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

(All in Carson City)

Anderson, hotel.....	\$7.50	Charles Hop, faro.....	\$75.00
A. Downey, furniture.....	7.50	Sun Quong Chung, fan tan.....	75.00
on Furniture Co., furniture.....	7.50	F. A. Regan, roulette.....	75.00
Kitzmeyer, harness.....	7.50	F. A. Regan, craps.....	75.00
Vonderhyde, harness.....	7.50	R. T. Bright, roulette.....	75.00
Schedic, meats.....	7.50	Shaw's Springs, slot machine.....	40.00
Schulz, meats.....	7.50	Dempsey & Tognini, slot machine.....	40.00
On, meats.....	7.50	Dempsey & Tognini, slot machine.....	40.00
e Market, meats.....	7.50	Dempsey & Tognini, slot machine.....	40.00
eterson, hay yard.....	7.50	Dempsey & Tognini, slot machine.....	40.00
Anderson, hay yard.....	7.50	Dempsey & Tognini, slot machine.....	40.00
Kattleman, hay yard.....	7.50	Dempsey & Tognini, slot machine.....	40.00
es A. Raycraft, livery.....	7.50	Dempsey & Tognini, slot machine.....	40.00
C. W. Friend, jewelry.....	7.50	Dempsey & Tognini, slot machine.....	40.00
olden Co., jewelry.....	7.50	Dempsey & Tognini, slot machine.....	40.00
Farrer, jewelry.....	7.50	Dempsey & Tognini, slot machine.....	40.00
Muller, drugs.....	7.50	Dempsey & Tognini, slot machine.....	20.00
Kitzmeyer, drugs.....	7.50	Dempsey & Tognini, slot machine.....	40.00
ntal Drug Co., drugs.....	7.50	Dempsey & Tognini, slot machine.....	40.00
on Valley Bank, banking.....	36.00	Dempsey & Tognini, slot machine.....	40.00
Slutter, billiards.....	20.00	Arlington, slot machine.....	60.00
Slutter, cigarettes.....	15.00	J. May, slot machine.....	40.00
ey & Maish, cigarettes.....	15.00	Albert Jackson, roulette.....	100.00
y & Lindsay, mdse.....	7.50	F. A. Regan, faro.....	75.00
y & Lindsay, mdse.....	7.50	Charles Hop, faro.....	75.00
Triloff, meats.....	7.50	F. A. Regan, roulette.....	75.00
Anderson, liquor.....	30.00	F. A. Regan, craps.....	75.00
ndrioni, liquor.....	30.00	Sun Quong Chung, fan tan.....	75.00
les Bondetti, liquor.....	30.00	R. T. Bright, roulette.....	75.00
Heidenreich, liquor.....	30.00	R. T. Bright, keno.....	100.00
er & Sanger, liquor.....	30.00	Albert Jackson, roulette.....	75.00
. Regan, liquor.....	30.00	F. A. Regan, faro.....	75.00
obert, liquor.....	30.00	Charles Hop, faro.....	75.00
DeJarlais, liquor.....	30.00	Sun Quong Chung, fan tan.....	75.00
Brougher, liquor.....	30.00	F. A. Regan, roulette.....	75.00
Barkley, liquor.....	30.00	F. A. Regan, craps.....	75.00
n & Johnson, liquor.....	30.00	R. T. Bright, roulette.....	75.00
Rochon, liquor.....	30.00	Charles Chow, restaurant.....	75.00
C. Raffetto, liquor.....	30.00	Wells-Fargo, common carrier.....	37.50
osenbrock, liquor.....	30.00	Sierra Nevada W. & L. Co., lumber.....	11.25
y Todd, liquor.....	30.00	Gray, Reid, Wright Co., mdse.....	11.25
ecker, liquor.....	30.00	Meyers Merc. Co., mdse.....	11.25
on Brewing Co., liquor.....	30.00	Ed J. Walsh, mdse.....	11.25
Hill, liquor.....	30.00	J. Kelly Co., mdse.....	11.25
. Bright, liquor.....	30.00	W. Fleckner, mdse.....	7.50
an & Bright (Shaw's Springs) liquor.....	15.00	F. W. Day, mdse.....	7.50
. Price, liquor.....	30.00	Davey & Maish, mdse.....	7.50
. & Reker, liquor.....	30.00	Joe Smyth, mdse.....	7.50
Alice M. Waite, hotel.....	7.50	A. Cohn, mdse.....	7.50
eder, mdse.....	7.50	Great American Tea Co., mdse.....	7.50
Benton, livery.....	7.50	C. F. Cutts, mdse.....	7.50
. Raffice, mdse.....	7.50	E. Burlington, mdse.....	7.50
ndrioni & Co., mdse.....	7.50	Gee Hing, mdse.....	7.50
on Opera House, theater.....	75.00	Sun Quong Chung, mdse.....	7.50
rt Jackson, roulette.....	75.00	Nam Wo Co., mdse.....	7.50
. Bright, keno.....	75.00	Harry James, mdse.....	7.50
. Regan, faro.....	75.00	Slooney Kee, mdse.....	7.50

C. M. Smoot, mdse.....	\$7.50	Mrs. C. Raletto, hotel.....	\$7.50
Nev. Tel. Supply Co., mdse.....	7.50	Stern & Johnson, hotel.....	7.50
Truckee River Gen. E. Co., mdse.....	7.50	C. Smith, hotel.....	7.50
F. Lopez, mdse.....	7.50	Joe Rochon, hotel.....	7.50
J. A. Baycraft, mdse.....	7.50		
Mrs. C. C. Atherton, mdse.....	7.50	STATE LIQUOR—6 MONTHS	
F. O. DeJarlais, hotel.....	7.50	Mrs. H. Sublette, retail.....	\$25.00
W. Brougher, hotel.....	7.50	Stern & Johnson, retail.....	25.00

STOREY COUNTY

The following report shows the condition of the license sources of Storey County for the quarter ending December 31, 1909, as well as a list of the state liquor licenses collected for the six months ending December 31, 1909.

I found the license sources of Storey County in good condition, being well cared for, and have no recommendations to make.

Following is a condensed statement showing the money collected from the license sources of Storey County for the year ending December 31, 1909:

Quarter ending March 31.....	\$1,726.00
Quarter ending June 30.....	1,416.00
Quarter ending September 30 (approximated).....	3,506.00
Quarter ending December 31.....	3,128.00
Total.....	\$9,776.00

The total amount of money collected from the license sources of Storey County for the year ending December 31, 1908, was \$10,749.45.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

GOLD HILL			
D. Dempsey (Tobin), slot mch.....	\$20.00	A. Klaus, roulette.....	\$90.00
J. B. Lynds & Son, mdse.....	7.50	A. Klaus, faro.....	90.00
C. J. Walder, mdse.....	7.50	Thomas Short, roulette.....	90.00
H. E. Tobener, liquor.....	30.00	International Hotel, roulette.....	90.00
VIRGINIA CITY		A. Klaus, craps.....	90.00
City Market, mdse.....	\$7.50	A. Klaus, roulette.....	90.00
Virginia Livery Co., livery.....	7.50	A. Klaus, faro.....	90.00
Wells-Fargo, common carrier.....	37.50	Thomas Short, roulette.....	90.00
T. T. Williams, mdse.....	7.50	International Saloon, roulette.....	90.00
Zadig & Co., brokers.....	20.00	Carney Bros., roulette.....	90.00
Eva Harvey, liquor.....	30.00	A. Klaus, craps.....	90.00
Zadig & Co., mdse.....	7.50	A. Klaus, stud.....	90.00
Mrs. Ed Piper, theater.....	40.00	Carney Bros., stud.....	90.00
Mrs. V. T. Pullam, liquor.....	30.00	International Saloon, roulette.....	90.00
Agency Bank of California, banking.....	36.00	Thomas Short, roulette.....	90.00
J. L. Braun, liquor.....	30.00	A. Klaus, roulette.....	90.00
H. Bindles, mdse.....	7.50	A. Klaus, faro.....	90.00
W. H. Hancock, mdse.....	7.50	Carney Bros., roulette.....	90.00
George H. Hester, mdse.....	7.50	A. Klaus, craps.....	90.00
Ling On, peddler.....	10.00	Robert Biroth, mdse.....	7.50
Ling On, mdse.....	7.50	Capital Restaurant, restaurant.....	7.50
Miller & Co., mdse.....	7.50	E. J. Dwyer & Co., mdse.....	11.25
May & Quinn (McCourt & Wright) sl. m.....	40.00	Mrs. Eddy, mdse.....	7.50
May & Quinn (A. Young) slot mch.....	40.00	Matt Gerbatz, mdse.....	7.50
McCourt & Wright, liquor.....	30.00	Long On, peddler.....	10.00
R. Noce, merchandise.....	7.50	Mahood & Kenny, mdse.....	11.25
R. Noce, liquor.....	30.00	Henry Neigh, mdse.....	7.50
Miss T. Rodam, mdse.....	7.50	Mrs. L. Peyser, mdse.....	7.50
Frank Sullivan, cigarettes.....	15.00	The N. C. Prater Co., mdse.....	11.25
Thomas Short, liquor.....	30.00	The N. C. Prater Co., liquor.....	30.00
X. Stocker, liquor.....	30.00	William Rauhut, lodgings.....	7.50
Sam Charley, restaurant.....	7.50	Frank Sullivan, mdse.....	7.50
C. Dietz, restaurant.....	7.50	Andy Young, liquor.....	30.00
Kearney & Lynd, liquor.....	30.00	J. E. Blake, liquor.....	30.00
Carney Bros., slot machine.....	40.00	Pete Gugnina, liquor.....	30.00
		Conrad Tunker, restaurant.....	7.50
		L. C. Nesbitt, liquor.....	30.00

National Guard Association, theater	\$75.00	P. Karans, mdse	\$7.50
D. Dempsey (A. Klaus), slot machine	20.00	Ling On, peddler	10.00
Con Ahern, liquor	30.00	F. C. Lord, mdse	7.50
H. S. Beck, mdse	7.50	May & Quinn (Gee & Bonafous) sl. m.	40.00
Brown & Dabovich, mdse	7.50	May & Quinn (X. Stocker), sl. machine	40.00
Brown & Dabovich, cigarettes	15.00	May & Quinn (T. Short), slot machine	40.00
A. M. Cole, mdse	7.50	R. S. Meacham, mdse	7.50
The Crosby Co., mdse	7.50	John McGrath, mdse	11.25
Carney Bros., liquor	30.00	John McGrath, liquor	30.00
Thomas Cocking, liquor	30.00	Mrs. C. E. Nuttall, mdse	7.50
F. L. Clark, lodging	7.50	Mrs. George Pope, mdse	7.50
James Daly, liquor	30.00	Ryan & Stinson, mdse	11.25
Mrs. J. M. Davis, mdse	7.50	B. F. Shaw, mdse	7.50
D. Dempsey (Gagnina), slot machine	20.00	A. Schnitzer, liquor, rural	15.00
D. Dempsey (J. L. Brown), slot machine	40.00	W. J. Tonkin, mdse	7.50
D. Dempsey (Klaus), slot machine	40.00	H. E. Tobener, mdse	7.50
D. Dempsey (Klaus), slot machine	20.00		
Joe Fredericks, mdse	7.50	STATE LIQUOR—6 MONTHS	
J. L. Godfrey, livery	7.50	Pearl Foley, retail	\$25.00
Great American Tea Co., mdse	7.50	Metzker & Nesbitt, retail	25.00
Gee & Bonafous, liquor	30.00	J. E. Blake, retail	25.00
Hatch Bros., mdse	11.25	William Hill, retail	25.00
International Hotel, hotel	7.50	Eva Harvey, retail	12.50
A. Klaus, liquor	30.00	Eugene Segale, retail	12.50
A. Klaus, cigarettes	15.00	Eugene Segale, wholesale	25.00
Kitzmeyer & Kenny, mdse	7.50		

WASHOE COUNTY

The following report shows the condition of the license sources of Washoe County for the quarter ending December 31, 1909, as well as a list of the state liquor licenses collected for the six months ending December 31, 1909, and a list of the state sheep licenses collected for the year ending December 31, 1909.

Herewith is a condensed statement showing the money collected from the license sources of Washoe County for the twelve months ending December 31, 1909:

Quarter ending March 31	\$14,805.75
Quarter ending June 30	17,764.96
Quarter ending September 30	14,952.50
Quarter ending December 31	15,702.50
Total	\$63,225.71

The total amount of money collected from the license sources of Washoe County for the year ending December 31, 1908, was \$79,185.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

P. Andreuccetti, Reno, mdse	\$7.50	Carr & Elliott, Reno, mdse	\$7.50
Harry Anderson, Reno, mdse	7.50	Jerry Corecco, Reno, liquor	30.00
O. E. Bilbee, Reno, liquor	30.00	Campbell & Watson, Reno, hotel	7.50
James Bell, Reno, liquor	30.00	G. H. Cordell, Reno, mdse	7.50
Breuner Company, Reno, mdse	7.50	Cotton-Turner Cigar Co., Reno, mdse	7.50
W. Biddleman, Reno, restaurant	7.50	Cotton-Turner Cigar Co., Reno, cgts	15.00
Berquest & Skinner, Reno, mdse	7.50	Mrs. E. Case, Reno, lodging	7.50
Bank of Sparks, Sparks, banking	60.00	Mrs. R. Chapman, Reno, lodging	7.50
Baker & Baker, Reno, mdse	7.50	Donnels & Steilmetz, Reno, mdse	7.50
C. A. Beamer, Sparks, mdse	7.50	Davis Liquor Co., Reno, cigarette	15.00
Victor Bony, Reno, liquor	30.00	A. T. Dormio, Reno, mdse	7.50
Butler & Young, Reno, mdse	7.50	Dennison News Co., Reno, mdse	7.50
Otto G. Benschutz, Sparks, liquor	30.00	Dennison News Co., Reno, cigarette	15.00
C. F. Bonigan, Sparks, mdse	7.50	S. Durham, Sparks, liquor	30.00
Saidini & Co., Reno, liquor	30.00	Dempsey & Cameron, Reno, slot mch	40.00
Saidini & Co., Reno, hotel	7.50	B. Duque, Reno, lodging	7.50
A. J. Clark, Reno, hotel	7.50	Jos. Douglas, Reno, mdse	7.50
Offin & Larcomb, Reno, mdse	7.50	J. Etcheverry, Reno, slot mch	40.00

Frank Bros., Reno, liquor	\$30.00	C. J. Sadlier, Reno, hotel	\$7.50
J. C. Forbes, Sparks, mdse	7.50	Dennis Sullivan, Reno, mdse	7.50
C. F. Frisch, Sparks, liquor	30.00	W. L. Semenza, Reno, mdse	7.50
C. F. Frisch, Sparks, hotel	7.50	Shufett & Riley, Reno, mdse	7.50
Wm. Fleet, Reno, mdse	7.50	W. L. Shirley, Reno, mdse	7.50
D. Foley, Jumbo, liquor, rural	15.00	Henry Selki, Reno, mdse	7.50
B. J. Genesey, Reno, mdse	7.50	Henry Selki, restaurant	7.50
H. J. Gosse, Reno, liquor	30.00	H. M. Smith, Reno, mdse	7.50
H. J. Gosse, Reno, hotel	7.50	C. J. Sadlier, Reno, lodging	7.50
E. Griswold, Wadsworth, mdse	7.50	Frank Smith, Derby, liquor, rural	15.00
Golden & Co., Reno, mdse	7.50	J. A. Snider, Sparks, liquor	30.00
A. Glanotte, Wadsworth, liquor, rural	15.00	Short & Greiner, Reno, liquor	30.00
Grey News Co., Sparks, mdse	7.50	Thyes & Reese, Reno, liquor	30.00
Grey News Co., Sparks, cigarette	15.00	W. H. Tuttle, Reno, liquor, rural	20.00
Frank Golden, lodging	7.50	J. Tochlerman, Reno, mdse	7.50
H. C. Heldtman, Reno, liquor	30.00	T. Tomamichel, Reno, liquor	30.00
A. L. Hammontree, Reno, livery	7.50	T. Tomamichel, Reno, hotel	7.50
Maude Holman, Reno, liquor	30.00	Verdi Lumber Co., Verdi, mdse	7.50
T. Hashimoto, Reno, restaurant	7.50	Wells-Fargo, Reno, common carrier	37.50
C. A. Hoover, Wadsworth, liquor, rural	15.00	Washoe County Bank, Reno, banking	75.00
C. A. Hoover, Wadsworth, hotel	7.50	C. Walstab, Sparks, liquor	30.00
May Henry, Reno, liquor	30.00	C. Walstab, Sparks, hotel	7.50
George Imes, Reno, liquor	30.00	Wacker & Co., Reno, liquor	30.00
George Kearns, Reno, lodging	7.50	Wald & Bushell, Reno, mdse	7.50
Mrs. M. B. Kessler, Reno, mdse	7.50	Wald & Bushell, Reno, mdse	7.50
Miss C. C. Kaufman, Reno, mdse	7.50	Washoe Grocery Co., Reno, mdse	7.50
Mrs. H. Keinoshito, Reno, restaurant	7.50	Steve Williams, Reno, mdse	7.50
Joe Leonardi, Verdi, liquor	30.00	Werrin Company, Reno, liquor	30.00
Joe Leonardi, Verdi, slot mch	20.00	George Wisseman, Reno, liquor	30.00
Mrs. John Lee, Wadsworth, mdse	7.50	Gilpin & Yenner, Reno, liquor	30.00
Monarch Saloon, Reno, liquor	30.00	James May, Reno, roulette	75.00
A. B. Manheim, Reno, mdse	7.50	Miller & Stout, Reno, faro	75.00
J. D. Mariner, Reno, mdse	7.50	Miller & Stout, Reno, craps	75.00
Moano Springs Co., liquor, rural	15.00	Miller & Stout, Reno, poker	75.00
James May, Franktown, slot	20.00	Miller & Stout, Reno, bookmking wheel	75.00
James May, Reno, slot	40.00	Miller & Stout, Reno, 21	75.00
James May, Moano Springs, slot	20.00	Miller & Stout, Reno, roulette	75.00
James May, Reno, slot	40.00	Wacker & Co., Reno, faro	75.00
S. B. Milisch, Reno, liquor	30.00	Wacker & Co., Reno, roulette	75.00
Joseph Martin, Reno, liquor	30.00	Wacker & Co., Reno, craps	75.00
Joseph Martin, Reno, hotel	7.50	Wacker & Co., Reno, 21	75.00
J. B. McCollough, Reno, mdse	11.25	J. D. Snyder, Reno, roulette	75.00
G. W. Mapes, Reno, lodging	7.50	J. Poncia, Sparks, roulette	75.00
J. M. McCormack, Reno, lodging	7.50	Young & Young, Sparks, roulette	75.00
A. L. McDougal, Wadsworth, mdse	7.50	Young & Young, Sparks, craps	75.00
John D. Murphy, Rural, liquor, rural	15.00	M. & M. Carroll, Reno, roulette	75.00
M. L. McKinney, Sparks, slot	40.00	Tavern Liquor Co., Reno, roulette	75.00
C. Novacovich, Reno, mdse	7.50	Wm. Weir, Reno, faro	75.00
S. P. Nev. Machines Co., Reno, mdse	7.50	Wm. Weir, Reno, roulette	75.00
Estelle Nash, Reno, lodging	7.50	Werrin Co., Reno, faro	75.00
Noel & Weir, Reno, liquor	30.00	Werrin Co., Reno, faro	75.00
Dan O'Keefe, Reno, liquor	30.00	Werrin Co., Reno, roulette	75.00
Dan O'Keefe, Reno, hotel	7.50	Werrin Co., Reno, craps	75.00
Maurice O'Connor, Sparks, liquor	30.00	Werrin Co., Reno, bookmaking wheel	75.00
Mrs. F. C. Pease, Reno, mdse	7.50	C. J. Sadlier, Reno, roulette	75.00
M. A. Parrot, Reno, mdse	7.50	Lee Sing, Reno, faro	75.00
Fred Pruschoff, Reno, liquor	30.00	F. R. Brown, Reno, roulette	75.00
Fred Pruschoff, Reno, hotel	7.50	Dan Liquor Co., Reno, faro	75.00
Paganin & Co., Reno, liquor	30.00	Dan Liquor Co., Reno, roulette	75.00
Paganin & Co., Reno, hotel	7.50	F. J. Fisher, Reno, mdse	7.50
Polano-Meyers, Sparks, liquor	30.00	Mary De Reiner, Reno, mdse	7.50
Reno Merc. Co., Reno, mdse	15.00	Yenner & Gilpin, Reno, restaurant	7.50
Reno Cash Store, Reno, mdse	7.50	Stebens & Antonlades, Reno, rstnt	7.50
H. Riter, Reno, liquor	30.00	Acme Liquor Co., Reno, restaurant	7.50
Reno Livery Co., Reno, livery	7.50	Harry Anderson, Reno, mdse	7.50
Rathbun & Yaden, Reno, mdse	7.50	Harry Anderson, Reno, mdse	7.50
Ida Robins, Reno, liquor	30.00	M. Clink, Reno, mdse	7.50
P. N. Roberts, Reno, liquor	30.00	E. A. Brainard, Reno, mdse	7.50
John P. Reynolds, Sparks, mdse	7.50	F. R. Young, Reno, mdse	7.50
L. E. Runnels, Reno, mdse	7.50	Nick Lusch, Reno, restaurant	7.50
Mrs. D. Roupke, Reno, lodging	7.50	Bempsey & Cameron, Reno, slot	20.00
H. Riter, Reno, liquor	30.00	P. N. Roberts, Reno, cigarettes	15.00
W. D. Reider, liquor, rural	15.00	Yule & Murphy, Reno, liquor	30.00
W. D. Reider, slot	20.00	Christensen & Vonsild, Reno, liquor	30.00
C. J. Sadlier, Reno, liquor	30.00	Hymes Bros., Reno, pawnbroker	100.00

A. D. Bird, Reno, mdse	\$7.50	Elorza & Elcano, Reno, liquor	\$30.00
W. H. Lyons, Reno, mdse	7.50	Elorza & Elcano, Reno, hotel	7.50
W. H. Lyons, Reno, cigarettes	15.00	Faretto & Thompson, Reno, liquor	30.00
H. Aronsen, Reno, mdse	7.50	Flanigan Warehouse Co., Reno, mdse	11.25
H. Bushell, Reno, mdse	7.50	Gunter & Lamb, Sparks, mdse	7.50
H. P. Roark, Reno, liquor	30.00	D. Grossman, Reno, mdse	7.50
H. P. Roark, Reno, hotel	7.50	S. J. Hodgkinson, Reno, mdse	7.50
A. E. Talbot, Reno, mdse	7.50	Louis Henry, Reno, mdse	7.50
A. E. Talbot, Reno, cigarette	15.00	Wm. Hanl, Reno, lodging	7.50
A. E. Talbot, Reno, bowling	10.00	H. C. Heitman, Reno, slot	20.00
Palace Hotel, Reno, liquor	30.00	Tom Holla, Reno, restaurant	7.50
Palace Hotel, Reno, roulette	100.00	George Imora, Reno, mdse	7.50
Palace Hotel, Reno, craps	100.00	Jacobs & Son, Reno, mdse	7.50
Palace Hotel, Reno, 21	100.00	Jacques Moulie, Reno, mdse	7.50
Palace Hotel, Reno, faro	100.00	Moulie Jacques, Reno, cigarettes	15.00
Palace Hotel, Reno, faro	100.00	Moulie Jacques, Reno, slot	20.00
Palace Hotel, Reno, poker	100.00	Carl Kuhn, Reno, mdse	7.50
John Koch, Reno, mdse	7.50	Choung Koung, Reno, mdse	7.50
H. C. Masters, Masters, liquor	30.00	Kerns & Grey, Reno, billiards	5.00
H. C. Masters, Masters, hotel	7.50	Kerns & Grey, Reno, billiards	5.00
Frank Gallery, Reno, liquor	30.00	Kerns & Grey, Reno, billiards	5.00
Frank Gallery, Reno, hotel	7.50	Harry Kelly, Reno, mdse	7.50
J. M. Keckler, Reno, liquor	30.00	Fred Kilne, Reno, mdse	7.50
Mrs. M. E. Keckler, Reno, hotel	7.50	Sol Levy, Reno, mdse	7.50
Mrs. M. G. Brambilla, Reno, mdse	7.50	Mrs. G. L. Langdon, Sparks, mdse	7.50
S. Kamantolr, Reno, mdse	7.50	Fred Legare, Reno, livery	7.50
Reno Optical Co., Reno, mdse	7.50	S. L. Laughton, Laughton's, liquor	15.00
Francis Cunningham, Sparks, sl. m	20.00	Wm. Lawson, Reno, mdse	7.50
R. Rocco, Reno, mdse	7.50	Wm. Lawson, Reno, cigarettes	15.00
Joe Dumont, Sparks, liquor	30.00	Wm. Lawson, Reno, slot	20.00
Louis Rebori, Reno, auto	2.50	John Lowe, Reno, restaurant	7.50
Homer Werner, Reno, auto	2.50	Lachapelle & Paul, Reno, liquor	30.00
George Russel, Reno, auto	2.50	Lusich & Co., Reno, restaurant	7.50
Mrs. T. Anderson, Reno, lodging	7.50	McAuley & Morrison, Reno, mdse	7.50
Harry Anderson, Reno, mdse	7.50	A. L. McKinney, Sparks, slot	20.00
Acme Liquor Co., Reno, liquor	30.00	A. L. McKinney, Sparks, slot	20.00
Harry Anderson, Reno, mdse	7.50	Mrs. M. Martinsen, Reno, lodging	7.50
J. B. Avanzino, Reno, mdse	7.50	Mazzotti & Dalberti, Reno, liquor	30.00
W. R. Abplanalp, Reno, restaurant	7.50	Mott & Settle, Reno, mdse	7.50
Walter S. Allen, Sparks, liquor	30.00	M. D. Menzen, Reno, mdse	7.50
Bergman & Williams, Reno, liquor	30.00	Walter Morton, Reno, mdse	7.50
O. E. Bilbee, Reno, hotel	7.50	Moano Springs Co., slot	40.00
J. R. Bradley, Reno, mdse	15.00	Miller & Stout, Reno, liquor	30.00
Nelson Belli, Franktown, liquor	15.00	May & Nolan, Reno, liquor	30.00
T. W. Bettles, Reno, mdse	7.50	May & Nolan, Reno, hotel	7.50
Mrs. Addie Birkel, Reno, lodging	7.50	J. E. Monroe, Reno, hotel	7.50
H. C. Clausen, Reno, restaurant	7.50	Maroni & Gardelli, Sparks, liquor	30.00
Cleator & Dexter, Reno, mdse	7.50	Maroni & Gardelli, Sparks, hotel	7.50
N. B. Christensen, Reno, liquor	30.00	Monarch Saloon Co., Reno, slot	40.00
Cudahy Packing Co., Reno, mdse	7.50	T. Mitsenuaga, Reno, restaurant	7.50
Cann Drug Co., Reno, mdse	7.50	Murry Laidlaw Co., Reno, mdse	7.50
Frank Campbell, Reno, mdse	7.50	Monarch Saloon Company, Reno, slot	20.00
W. W. Conant, Reno, mdse	7.50	Nicholas & Johnson, Jumbo, liquor	15.00
W. W. Conant, Reno, cigarette	15.00	F. Ogaira, Reno, lodging	7.50
Gee Choung, Reno, mdse	7.50	F. Ogaira, Reno, lodging	7.50
J. D. Carter, Reno, liquor	30.00	I. B. Owins, Reno, mdse	7.50
J. D. Carter, Reno, hotel	7.50	A. W. Plummer, Reno, mdse	7.50
Commodore Drug Co., Sparks, mdse	7.50	Porteous Decorative Co., Reno, mdse	7.50
O. K. Chappelle, Reno, restaurant	7.50	J. Poncia, Sparks, liquor	30.00
M. & M. Carroll, Reno, liquor	30.00	E. F. Questa, Huffakers, liquor	15.00
M. & M. Carroll, Reno, slot machine	20.00	Reno Meat Co., Reno, mdse	7.50
C. Comis, Reno, restaurant	7.50	Robinson Merc. Co., Sparks, mdse	7.50
Campbell Furniture Co., Reno, mdse	7.50	Reno P. L. & W. Co., Reno, mdse	7.50
C. P. Calvert, Reno, lodging	7.50	J. P. Reynolds, Sparks, cigarettes	15.00
Francis Cunningham, Sparks, mdse	7.50	J. Radcliffe, Jr., Reno, mdse	7.50
Davis Liquor Co., Reno, slot machine	20.00	J. W. Ramsey, Reno, liquor	30.00
Dalton, Clifford & Wilson, Reno, mdse	7.50	J. W. Ramsey, Reno, hotel	7.50
R. De Benardi, Rick's Resort, liquor	15.00	Fred Strassburg, Reno, mdse	7.50
R. De Benardi, Rick's Resort, hotel	7.50	Swift & Co. Reno, mdse	7.50
R. De Benardi, Rick's Resort, sl. m	20.00	Sparks Drug Co., Sparks, mdse	7.50
H. B. Dahl, Reno, liquor	30.00	Standard Oil Co., Reno, mdse	7.50
Dempsey & Cameron, Reno, sl. m	60.00	Scheeline Trust Co., Reno, banking	75.00
B. Duque, Reno, liquor	30.00	Sauer & Steffan, Reno, mdse	7.50
Mrs. John Elia, Reno, liquor	30.00	Sauer & Kornmeyer, Washoe, mdse	7.50
Mrs. John Elia, Reno, hotel	7.50	Sauer & Kornmeyer, Washoe, liquor	15.00

Scobee & Brumfield, Reno, mdse	\$7.50	Capitani & Co., Reno, liquor	\$30.00
Peter Saturno, Reno, liquor	30.00	Capitani & Co., Reno, hotel	7.50
Joseph Spina, Reno, liquor	30.00	Christensen & Jensen, Reno, restaurant	7.50
W. S. Tuttle, Reno, liquor	30.00	T. W. Cook, Reno, mdse	7.50
W. O. Thomas, Reno, liquor	30.00	Colonial Hotel Co., Reno, hotel	7.50
W. O. Thomas, Reno, slot	20.00	Cotton Turner Cigar Co., Reno, slot	30.00
Mrs. L. A. Todd, Reno, lodging	7.50	Curnow & Gault, Reno, mdse	7.50
Ubonilli & Georgi, Reno, liquor	30.00	Curnow & Gault, Reno, cigarettes	15.00
Ubonilli & Georgi, Reno, restaurant	7.50	Dan Liquor Co., Reno, liquor	30.00
C. D. Virgilio, Reno, liquor	30.00	Demartini & Lombardi, Reno, liquor	30.00
C. Walstab, Sparks, slot	40.00	Demartini & Lombardi, Reno, billiards	5.00
Hazel Ward, Reno, liquor	30.00	Mrs. K. Donaghy, Reno, hotel	7.50
C. E. Weck, Reno, mdse	7.50	R. De Bernardi, Rick's Resort, slot	40.00
Fat Wing, Reno, restaurant	7.50	Elite Saloon Co., Reno, liquor	30.00
M. Yokoyama, Reno, mdse	7.50	Elite Saloon Co., Reno, slot	20.00
Yuel & Murphy, Reno, hotel	7.50	Eclipse Decorative Co., Reno, mdse	7.50
Iuong Hi Leungio, Reno, liquor	30.00	M. Frank & Co., Reno, mdse	7.50
Iuong Hi Leungio, Reno, slot	20.00	H. Frayley, Reno, mdse	7.50
Miller & Stout, Reno, faro	75.00	Flaher & Burns, Reno, mdse	7.50
Miller & Stout, Reno, craps	75.00	William Franke, Reno, mdse	7.50
Miller & Stout, Reno, poker	75.00	Mrs. M. F. Goodwin, Reno, mdse	7.50
Miller & Stout, Reno, bkmkg. wheel	75.00	Gray, Reid & Wright, Reno, mdse	11.25
Miller & Stout, Reno, 21	75.00	Thad Gates, Reno, mdse	7.50
Miller & Stout, Reno, roulette	75.00	H. C. Heidtman, Reno, slot	40.00
Wacker & Co., Reno, faro	75.00	P. Hogan, Reno, liquor	30.00
Wacker & Co., Reno, roulette	75.00	Hamp, Simas & Co., Reno, mdse	7.50
Wacker & Co., Reno, 21	75.00	Humphrey Supply Co., Reno, mdse	7.50
Wacker & Co., Reno, crap	75.00	Herr Bros., Reno, mdse	7.50
J. D. Snyder, Reno, roulette	75.00	Peter Indart, Reno, mdse	7.50
J. Poncia, Sparks, roulette	75.00	S. S. Johnson, Reno, liquor	30.00
Young & Young, Sparks, roulette	75.00	C. J. Keinast, Reno, mdse	7.50
Young & Young, Sparks, craps	75.00	C. J. Keinast, Reno, cigarettes	15.00
M. & M. Carroll, Reno, roulette	75.00	H. Leter, Reno, mdse	7.50
Tavern Liquor Co., Reno, roulette	75.00	Lent & Hansen, Reno, mdse	7.50
William Weir, Reno, faro	75.00	H. F. Launts, Sparks, liquor	30.00
William Weir, Reno, roulette	75.00	H. F. Launts, Sparks, slot	20.00
Werrin Co., Reno, faro	75.00	A. Lissner, Reno, liquor	30.00
Werrin Co., Reno, faro	75.00	Mrs. L. E. Lehrbus, Reno, hotel	7.50
Werrin Co., Reno, roulette	75.00	C. H. Mott, Reno, mdse	7.50
Werrin Co., Reno, craps	75.00	Meiss & Wendt, Reno, mdse	7.50
Werrin Co., Reno, bookmaking wheel	75.00	John Maini, Verdi, liquor	30.00
C. J. Sadlier, Reno, roulette	75.00	Menardi Music Co., Reno, mdse	7.50
Sing Lee, Reno, faro	75.00	S. B. Millisch, Reno, slot	40.00
F. R. Brown, Reno, roulette	75.00	Maxson & Newman, Reno, mdse	7.50
Palace Hotel Co., Reno, roulette	75.00	Maxson & Newman, Reno, cigarettes	15.00
Palace Hotel Co., Reno, craps	75.00	M. L. McKenney, Sparks, slot	20.00
Palace Hotel Co., Reno, 21	75.00	Mrs. L. McKissick, Reno, liquor	30.00
Palace Hotel Co., Reno, faro	75.00	Mrs. L. McKissick, Reno, hotel	7.50
Palace Hotel Co., Reno, faro	75.00	McPhall & Atkinson, Reno, liquor	30.00
Palace Hotel Co., Reno, poker	75.00	C. Novacovich, Reno, liquor	30.00
Lachman & Mayer, Reno, mdse	75.00	Nevada Hardware Co., Reno, mdse	7.50
Lachman & Mayer, Reno, cigarette	15.00	G. S. Nicklans, Wadsworth, liquor	15.00
Lachman & Mayer, Reno, slot mch	20.00	Nixon National Bank, Reno, banking	75.00
Cotton-Turner Cigar Co., Reno, mdse	7.50	Nevada Metal Works, Reno, mdse	7.50
Cotton-Turner Cigar Co., Reno, cgt	15.00	H. F. O'Connor, Verdi, liquor	30.00
Cotton-Turner Cigar Co., slot mch	20.00	H. F. O'Connor, Verdi, hotel	7.50
Frank Delay, Reno, auto	2.50	Palace Dry Goods House, Reno, mdse	11.25
F. M. & W. E. Wallace, Sparks, hotel	7.50	Pickett Bros., Reno, mdse	7.50
William Martin, Reno, mdse	7.50	H. W. Parker, Sparks, mdse	7.50
Graham & Riley, Reno, bkmkg. wheel	100.00	Mrs. M. L. Phenix, Steamboat, liquor	15.00
Palace Hotel Co., Reno, bkmkg. wheel	100.00	Peterson & Peterson, Sparks, mdse	7.50
Kelly & Weir, Reno, liquor	30.00	Reno Liquor Co., Reno, liquor	30.00
Kelly & Weir, Reno, roulette	100.00	Mrs. W. J. Roberts, Reno, mdse	7.50
Kelly & Weir, Reno, faro	100.00	William Randrup, Reno, liquor	30.00
Austin McPherson, Sparks, mdse	7.50	Riverside Fixture Co., Reno, mdse	7.50
B. R. Addenbrook, Reno, mdse	7.50	Reno Plumbing Co., Reno, mdse	7.50
P. Andreuccetti, Reno, lodging	7.50	John Sunderland, Reno, mdse	11.25
Ben Barbash, Reno, pawnbroker	100.00	Sam Wing Choung, Reno, mdse	7.50
T. K. Byron, Reno, mdse	7.50	Singer Sew. Mach. Co., Reno, mdse	7.50
Irene Berthell, Reno, liquor	30.00	F. Servil, Reno, liquor	30.00
Bools, Butler & Bridges, Reno, mdse	7.50	F. Servil, Reno, hotel	7.50
T. R. Cheatman, Reno, mdse	7.50	Shepherd & Son, Reno, mdse	7.50
E. G. Clark, Del Monte, liquor	30.00	Saviers & Muller, Reno, mdse	7.50
E. Clay, Reno, mdse	7.50	Sauer & Kornmayer, Washoe, sl. m	20.00
Mrs. M. A. Corser, Reno, lodging	7.50	Shipman & Company, Reno, liquor	30.00

Charles Stevers, Reno, mdse.....	\$7.50	Kelly & Weir, Reno, roulette.....	\$75.00
R. W. Schofield, Reno, mdse.....	7.50	Kelly & Weir, Reno, faro.....	75.00
R. W. Schofield, Reno, cigarette.....	15.00	T. W. Chase, Reno, mdse.....	7.50
Tavern Liquor Co., Reno, liquor.....	30.00	W. T. Dalton, Gerlach, mdse.....	7.50
Tavern Liquor Co., Reno, sl. machine.....	20.00	Lee Richman, Reno, auto.....	2.50
E. Twaddle, Reno, livery.....	7.50	Louis Rebori, Reno, auto.....	2.50
The White Co., Reno, mdse.....	7.50	Homer Werner, Reno, auto.....	2.50
Wing Tang Co., Reno, mdse.....	7.50	Grand Theater Co., Reno, theater.....	75.00
Wigg & Broughton, Reno, mdse.....	7.50	H. B. Dahl, Reno, slot mch.....	20.00
Young & Young, Sparks, liquor.....	30.00	F. G. Liston, Reno, mdse.....	7.50
Sakamoto & Tomimoto, Reno, rstnt.....	7.50	Porter & Avery, Reno, mdse.....	7.50
Inong High Lung, Reno, mdse.....	7.50	A. Swanson, Reno, roulette.....	100.00
M. & M. Carroll, Reno, slot machine.....	20.00	J. R. Wales, Reno, roulette.....	100.00
J. Etcheverry, Reno, liquor.....	30.00	Wacker & Co., Reno, keno.....	100.00
J. Etcheverry, Reno, hotel.....	7.50	Kelly & Weir, Reno, keno.....	100.00
Frank Herino, Reno, mdse.....	7.50	J. R. Files, Reno, restaurant.....	7.50
H. J. Duncan, Reno, mdse.....	7.50	Dempsey & Cameron, Reno, slot mch.....	20.00
Miller & Stout, Reno, faro.....	75.00	Harrison & Miller, Reno, liquor.....	30.00
Miller & Stout, Reno, craps.....	75.00	Ramezzan & Papogna, Reno, hotel.....	7.50
Miller & Stout, Reno, poker.....	75.00	Ramezzan & Papogna, Reno, liquor.....	30.00
Miller & Stout, Reno, bkmkg wheel.....	75.00	Cotton-Turner Cigar Co., Reno, mdse.....	7.50
Miller & Stout, Reno, 21.....	75.00	Cotton-Turner Cigar Co., Reno, slot.....	20.00
Miller & Stout, Reno, roulette.....	75.00	John J. Eldridge, Reno, restaurant.....	7.50
Wacker & Co., Reno, faro.....	75.00	Shipman & Co., Reno, hotel.....	7.50
Wacker & Co., Reno, roulette.....	75.00	W. J. Shaw, Reno, mdse.....	7.50
Wacker & Co., Reno, 21.....	75.00	W. J. Shaw, Reno, cigarettes.....	7.50
Wacker & Co., Reno, craps.....	75.00		
J. D. Snyder, Reno, roulette.....	75.00		
J. Ponia, Sparks, roulette.....	75.00	STATE LIQUOR—6 MONTHS	
Young & Young, Sparks, roulette.....	75.00	May Henry, Reno, retail.....	\$25.00
Young & Young, Sparks, craps.....	75.00	Baldini Co., Reno, retail.....	25.00
M. & M. Carroll, Reno, roulette.....	75.00	W. D. Reeder, rural, retail.....	25.00
Tavern Liquor Co., Reno, roulette.....	75.00	George Wiseman, Reno, retail.....	25.00
William Weir, Reno, faro.....	75.00	T. Tomamichel, Reno, retail.....	25.00
William Wier, Reno, roulette.....	75.00	Henry Bray, Bowers, retail.....	25.00
Werrin Co., Reno, faro.....	75.00	D. Foley, Jumbo, retail.....	25.00
Werrin Co., Reno, faro.....	75.00	Eaton & Styles, Reno, retail.....	25.00
Werrin Co., Reno, roulette.....	75.00	Walter P. Allen, Sparks, retail.....	25.00
Werrin Co., Reno, roulette.....	75.00	Davis Liquor Co., Reno, retail.....	25.00
Werrin Co., Reno, craps.....	75.00	Joseph Spina, Reno, retail.....	25.00
Werrin Co., Reno, bookmaking wheel.....	75.00	Youle & Murphy, Reno, retail.....	12.50
C. J. Sadlier, Reno, roulette.....	75.00	Christensen & Vomsilo, Reno, retail.....	12.50
Sing Lee, Reno, faro.....	75.00	H. P. Roark, Reno, retail.....	12.50
F. R. Brown, Reno, roulette.....	75.00	H. C. Masters, Masters, retail.....	12.50
Palace Hotel Co., Reno, roulette.....	75.00	Frank Gallery, Reno, retail.....	12.50
Palace Hotel Co., Reno, craps.....	75.00	J. M. Keckler, Reno, retail.....	12.50
Palace Hotel Co., Reno, 21.....	75.00	Joe Dumont, Sparks, retail.....	12.50
Palace Hotel Co., Reno, faro.....	75.00	Kelly & Weir, Reno, retail.....	12.50
Palace Hotel Co., Reno, faro.....	75.00	Harrison & Miller, Reno, retail.....	12.50
Palace Hotel Co., Reno, poker.....	75.00	Remezza & Tafogna, Reno, retail.....	12.50

The following shows the state sheep licenses collected by the Sheriff of Washoe County for the year ending December 31, 1909:

Owner	Sheep	Amount	Comm.
R. F. Cook.....	1,500	\$75.00	\$15.00
P. Erraminapey.....	1,500	75.00	15.00
Alaxegue Brothers.....	1,500	75.00	15.00
Parman & Bridgman.....	1,000	50.00	10.00
Steiner Brothers.....	500	25.00	5.00
Salet E. Ypparraguire.....	5,000	250.00	50.00
F. H. Murphy.....	500	25.00	5.00
Fleming & Ward.....	7,000	350.00	70.00
M. Jaurgui.....	1,000	50.00	10.00
Fleming & Ward.....	1,000	50.00	10.00
B. Ardans.....	2,000	100.00	20.00
B. Indiano.....	1,500	75.00	15.00
G. Itazano.....	1,000	50.00	10.00
F. H. Murphy.....	1,000	50.00	10.00
Totals.....	35,000	\$1,750.00	\$350.00

WHITE PINE COUNTY

The following report shows the condition of the license sources of White Pine County for the quarter ending December 31, 1909.

There is also a report showing the state sheep license collected during the year ending December 31, 1909, as well as a list of state liquor licenses ending December 31, 1909.

Following is a condensed statement showing the money collected from the license sources of White Pine County for the year ending December 31, 1909:

Quarter ending March 31.....	\$9,679.25
Quarter ending June 30.....	7,794.25
Quarter ending September 30.....	9,277.57
Quarter ending December 31.....	3,353.45
Total	\$30,104.52

The total amount collected during the year ending December 31, 1908, was \$28,110.98.

REPORT FOR QUARTER ENDING DECEMBER 31, 1909

Thomas O'Neill, Ely, roulette.....	\$75.00	T. H. O'Neill, Ely, hotel.....	\$7.50
The Oaks, Ely, stud.....	75.00	H. A. Stone, Smelter, cigarettes.....	15.00
Dugan & Osterland, Ely, 21.....	75.00	Antler Bar, East Ely, cigarettes.....	15.00
Northern Hotel, Ely, faro.....	75.00	Steptoe Hotel, East Ely, cigarettes.....	15.00
Thos. Odalovich, Riepetown, roulette.....	75.00	William Keenan, East Ely, mdse.....	7.50
Meagher & Snyder, Ragtown, roulette.....	75.00	Campton Comm. Co., Ely, mdse.....	11.25
Jack Sullivan, Riepetown, 21.....	75.00	Tippett Merc. Co., Tippett, liquor.....	15.00
Ed Hillock, East Ely, roulette.....	75.00	S. J. Storey, Riepetown, liquor.....	30.00
J. J. Lund, East Ely, 21.....	75.00	Talbott & Moore, Ely, liquor.....	30.00
A. J. Fowler, Ruth, roulette.....	75.00	William Keenan, East Ely, liquor.....	30.00
Sam Davis, Ragtown, roulette.....	75.00	Athens Merc. Co., Ely, liquor.....	30.00
Sam Davis, Riepetown, craps.....	75.00	Niel Bolch, Riepetown, liquor.....	30.00
King & Taakam, Riepetown, craps.....	100.00	Marks Talbott Co., Ely, liquor.....	30.00
Athens Merc. Co., Smelterville, liquor.....	30.00	Marks Talbott Co., Ely, liquor.....	30.00
A. C. Cordiner, Ely, craps.....	75.00	James B. Hazlett, Ely, liquor.....	30.00
Hall & Co., Ely, roulette.....	75.00	Thomas Hanak, Ely, liquor.....	30.00
Hall & Co., Ely, faro.....	75.00	Hall & Co., Ely, liquor.....	30.00
Jenson Bros., Preston, mdse.....	7.50	D. C. Kennedy, Cherry Creek, liquor.....	30.00
M. Herman, Smelter, mdse.....	7.50	Thomas Bareilles, Cherry Creek, liquor.....	30.00
Mathews & Barnes, Smelter, hotel.....	7.50	The Oaks, Ely, liquor.....	30.00
J. C. Wheeler, East Ely, mdse.....	7.50	The Slag, Ely, liquor.....	30.00
H. A. Stone, Smelter, mdse.....	7.50	F. L. Riggsby, Ely, liquor.....	30.00
Southern Dining, Ely, hotel.....	7.50	Antler Bar, East Ely, liquor.....	30.00
The Hub, Ely, mdse.....	7.50	Tungsten Mfg. Co., Ely, mdse.....	7.50
The Leader, Ely, mdse.....	7.50	Lockhart Bros., Ruth, mdse.....	7.50
Vienna Cafe, Ely, hotel.....	7.50	Appleman & Co., Ely, mdse.....	7.50
Ely Union Drug Co., Ely, mdse.....	7.50	Steptoe Drug Co., Smelter, mdse.....	7.50
J. O. Jeperson, East Ely, mdse.....	7.50	Idaho Stables, Ely, mdse.....	7.50
F. D. McQueen, Blackhorse, mdse.....	7.50	Campton Co., East Ely, mdse.....	7.50
Naylon & Co., Ely, mdse.....	7.50	F. B. Becker, Ely, mdse.....	7.50
Athens Merc. Co., Ely, mdse.....	7.50	Nevada Mercantile, Ely, mdse.....	7.50
Sennett & Wells, Ely, mdse.....	7.50	Louis Cornelios, Smelter, mdse.....	7.50
F. J. Lehman, Ely, mdse.....	7.50	L. Henderson, East Ely, hotel.....	7.50
Tippett Merc. Co., Tippett, mdse.....	7.50	L. T. Larson, East Ely, hotel.....	7.50
Best & Ely, Ely, hotel.....	7.50	Lawler House, Ely, hotel.....	7.50
Joseph Teis, Ely, mdse.....	7.50	Ives House, East Ely, hotel.....	7.50
Walden & Burnett, Smelter, mdse.....	7.50	George Glanopolus, Smelter, mdse.....	7.50
Ely Cash Grocery, Ely, mdse.....	7.50	H. E. Stebbins, East Ely, hotel.....	7.50
George Glanopolus, Smelter, mdse.....	7.50	Gem Restaurant, Ely, hotel.....	7.50
Marcart & Co., Ely, mdse.....	7.50	Nevada Meat Co., Ely, mdse.....	7.50
Campton Co., Kimberly, mdse.....	7.50	Thomas Kapa, Smelterville, mdse.....	7.50
N. H. Stirling, Ely, mdse.....	7.50	Steve Porchos, Smelterville, mdse.....	7.50
Ely Wholesale F. & P., Ely, mdse.....	7.50	Nye Bros., Ely, mdse.....	7.50
John Macart, Ely, mdse.....	7.50	Mrs. Carrie Smith, East Ely, hotel.....	7.50
Good Ely Comm. Co., Ely, mdse.....	7.50	Mrs. Carrie Smith, East Ely, hotel.....	7.50
Deceker & Winter, Smelter, billiards.....	20.00	J. H. Fulmer, East Ely, hotel.....	7.50
John Macart, Ely, intelligence office.....	15.00	A. Hartman, East Ely, hotel.....	7.50
John Blankenhorn, Riepetown, hotel.....	7.50	Mrs. Morgan, East Ely, hotel.....	7.50
Loung Kew, Cherry Creek, hotel.....	7.50	Mrs. Clark, East Ely, hotel.....	7.50
Steptoe Hotel, East Ely, slot.....	20.00	F. C. Nunnally, East Ely, hotel.....	7.50
Antler Bar, East Ely, slot.....	20.00	Mrs. L. S. Scott, Ely, hotel.....	7.50

Mrs. K. Davis, Ely, hotel	75.00	Apex Bar, Ely, craps	75.00
John Magnuson, Ely, hotel	7.50	Apex Bar, Ely, faro	75.00
Park Hotel, Ely, hotel	7.50	Apex Bar, Ely, 21	75.00
Mrs. Pearson, Ely, hotel	7.50	Apex Bar, Ely, roulette	75.00
Copper Dinner, Ely, hotel	7.50	Hall & Co., Ely, faro	75.00
Walter Hopcraft, Ely, hotel	7.50	Hall & Co., Ely, 21	75.00
George Peacock, Ely, hotel	7.50	Hall & Co., Ely, roulette	75.00
Mrs. Murdock, Ely, mdse	7.50	Hall & Co., Ely, craps	75.00
Morris Jensen, Ely, hotel	7.50	The Oaks, Ely, roulette	75.00
Ely Theater, Ely, theater	75.00	Northern Hotel, Ely, 21	75.00
Herrick Kerin, Ely, broker	20.00	Northern Hotel, Ely, roulette	75.00
E. W. Hultse Co., Ely, broker	20.00	A. C. Cordiner, Ely, roulette	75.00
Macart & Nordhlem, Ely, broker	20.00	Dugan & Osterland, Ely, roulette	75.00
Talbot & Moore, Ely, broker	20.00	Peter Ghigliza, Cherry Creek, mdse	7.50
Ely Investment Co., Ely, broker	20.00	Hayes Green Park H., Ely, hotel	7.50
Walden & Burnett, Smelter, cigarettes	15.00	J. H. Killsbury, Ely, mdse	7.50
Louis Cornellos, Smelter, cigarettes	15.00	Renshaw House, Ely, hotel	7.50
F. M. Clark, Smelter, cigarettes	15.00	Fuller & Watt Co., Ely, mdse	7.50
Northern Billiard Hall, Ely, cigarettes	15.00	Neven & Jackson, Ely, mdse	7.50
Arthur Knecht, Ely, cigarettes	15.00	R. W. Palmer, Ely, mdse	7.50
Athens Mercantile, Ely, cigarettes	15.00	E. V. Brainard, Cheery Creek, mdse	7.50
F. M. Clark, Smelter, slot machine	20.00	Northern Hotel, Ely, hotel	7.50
Walden & Burnett, Smelter, slot m	20.00	Max Gentile, Rlepetown, mdse	7.50
Frank Galloway, Ely, slot machine	20.00	Arthur Kuecht, Ely, mdse	7.50
J. E. Talbot, Ely, slot machine	20.00	Caston Olsen, Aurum, mdse	7.50
Arthur Knecht, Ely, slot machine	20.00	Nevada Livery Co., Ely, livery	7.50
Sutia & Co., Rlepetown, liquor	30.00	Hotel Ely, Ely, hotel	7.50
Thomas Odalovich, Rlepetown, liquor	30.00	Wade & Co., Ely, mdse	7.50
Montana Buffet, Ely, liquor	30.00	Ely Merc. Co., Ely, mdse	7.50
John Pritreni, Cherry Creek, liquor	30.00	John Lusetti, Lane City, mdse	7.50
Joe O'Brien, Ely, liquor	30.00	Leach Bros., Cherry Creek, mdse	7.50
B. H. Milwaukee, Ruth, liquor	30.00	J. H. Merlott, Osceola, mdse	7.50
Brown & Rigley, Ely, liquor	30.00	Michael Cohn, Ely, mdse	7.50
Eli Nickerson, Ely, liquor	30.00	F. M. Clark, Ely, mdse	7.50
Alex Mathon, Rlepetown, liquor	30.00	Nevada Merc. Co., Ely, mdse	7.50
Apex Bar, Ely, roulette	75.00	F. C. Nunnally, East Ely, mdse	7.50
Apex Bar, Ely, 21	75.00	Steptoe Drug Co., Ely, mdse	7.50
Apex Bar, Ely, craps	75.00	W. B. Graham, Ely, mdse	7.50
Apen Bar, Ely, faro	75.00	Steptoe Drug Co., East Ely, mdse	7.50
Hall & Co., Ely, roulette	75.00	Cumberland Hotel, East Ely, hotel	7.50
Hall & Co., Ely, 21	75.00	Louis Zadow, Hamilton, mdse	7.50
Hall & Co., Ely, craps	75.00	Mrs. John Bourritl, Ely, mdse	7.50
Hall & Co., Ely, faro	75.00	Mrs. Richards, Ely, mdse	7.50
The Oaks, Ely, roulette	75.00	Wong Young, Ely, mdse	7.50
The Oaks, Ely, craps	75.00	Munroe & Loche, Ely, mdse	7.50
Northern Hotel, Ely, roulette	75.00	The Richmar, Ely, mdse	7.50
Northern Hotel, Ely, craps	75.00	Nye Bros., Ely, mdse	7.50
A. C. Cordiner, Ely, roulette	75.00	Muir & Minoletti, Hamilton, mdse	7.50
Ed Hillock, East Ely, roulette	75.00	Harville Stationery, Ely, mdse	7.50
J. J. Lund, East Ely, roulette	75.00	J. H. Gallagher, Ely, mdse	7.50
Dugan & Osterland, Ely, roulette	75.00	Wilson & Bates, Ely, mdse	7.50
T. Odalovich, Rlepetown, roulette	75.00	John Wearne, Cherry Creek, mdse	7.50
Thomas O'Neill, Ely, roulette	75.00	Steptoe Hotel, East Ely, hotel	7.50
Abe Brown, Ely, roulette	75.00	Thomas Dearden, Baker, mdse	7.50
Abe Brown, Ely, craps	75.00	Aleno House, Ely, hotel	7.50
Abe Brown, Ely, faro	75.00	McGill & Adams, McGill, mdse	7.50
Meagher & Snyder, Ragtown, roulette	75.00	Steptoe Valley Co., McGill, mdse	7.50
Hall & Co., Ely, roulette	75.00	Campton Comm. Co., McGill, mdse	7.50
The Oaks, Ely, roulette	75.00	American Trading Co., McGill, mdse	7.50
Dugan & Osterland, Ely, roulette	75.00	F. M. Clark, McGill, mdse	7.50
A. J. Fowler, Ruth, roulette	75.00	Ira J. McKnight, Ely, mdse	7.50
Northern Hotel, Ely, roulette	75.00	J. A. Magensen, Ely, mdse	7.50
T. H. O'Neill, Ragtown, roulette	75.00	Ruth B. Gardner, Lund, mdse	7.50
Sam Davis, Rlepetown, roulette	75.00	Sue Wah, Ely, mdse	7.50
Marcot & Papas, Ely, liquor	30.00	Newcomb Groc. Co., Rlepetown, mdse	7.50
H. C. Nicholson, Osceola, liquor	30.00	F. L. Pierce, Cherry Creek, mdse	7.50
Mrs. A. J. Fowler, Road House, liquor	30.00	Geo. A. Williams, East Ely, mdse	7.50
Frank Roji, Rlepetown, liquor	30.00	Fuller Restaurant, Ely, hotel	7.50
Court Exchange, Ely, liquor	30.00	Mrs. Carrie Smith, East Ely, hotel	7.50
It Bar, Ely, liquor	30.00	The Oaks, Ely, slot	20.00
Cordiner & Rathburn, Ely, liquor	30.00	Antler Bar, East Ely, slot	20.00
Meagher & Snyder, Ragtown, liquor	30.00	Steptoe Co., East Ely, mdse	11.25
Thomas Kapas, Smelterville, liquor	30.00	Kccles Lumber Co., Ely, mdse	11.25
G. T. Hopcraft, Ely, liquor	30.00	Shelton-Haltzman Co., Ely, mdse	11.25
F. M. Caldwell, Steptoe City, liquor	30.00	Ely Lumber Co., Ely, mdse	11.25
Sadie Leonard, Rlepetown, liquor	30.00	Bank of Ely, East Ely, banking	12.00

Northern Billiard Hall, Ely, billiards.....	\$20.00	A. C. Cordiner, Ely, liquor.....	\$30.00
H. E. Stebbins, East Ely, slot.....	20.00	J. O. Decker, Lane City, liquor.....	30.00
Mau Young, Ely, liquor.....	30.00	Copper Club, Smelter, liquor.....	30.00
John Lusetti, Lane City, liquor.....	30.00	A. H. Polly, Smelterville, liquor.....	30.00
Peter Ghiglizza, Cherry Creek, liquor.....	30.00	O. K. Saloon, East Ely, liquor.....	30.00
Steptoe Hotel, East Ely, liquor.....	30.00	A. J. Fowler, Ruth, liquor.....	30.00
H. E. Stebbins, East Ely, liquor.....	30.00	F. D. Dralle, Ruth, liquor.....	30.00
J. W. Woods, East Ely, liquor.....	30.00	Peter Marvis, Riepetown, liquor.....	30.00
Apex Bar, Ely, liquor.....	30.00	Elizabeth Wave, Riepetown, liquor.....	30.00
James Dugan, Ely, liquor.....	30.00	Noah Marshall, Steptoe, liquor.....	30.00
Thomas O'Neill, Ely, liquor.....	30.00	Apex Bar, Ely, roulette.....	75.00
H. Marcate, Ely, liquor.....	30.00	Apex Bar, Ely, craps.....	75.00
B. Mandrich, Riepetown, liquor.....	30.00	Apex Bar, Ely, faro.....	75.00
Kitty White, Riepetown, liquor.....	30.00	Apex Bar, Ely, stud.....	75.00
Bosta & Co., Riepetown, liquor.....	30.00	Hall & Co., Ely, roulette.....	75.00
Northern Hotel, Ely, liquor.....	30.00	Hall & Co., Ely, faro.....	75.00
Sutia & Co., Riepetown, liquor.....	30.00	Hall & Co., Ely, craps.....	75.00
T. V. Dalovich, Riepetown, liquor.....	30.00	Hall & Co., Ely, stud.....	75.00
Montana Buffet, Ely, liquor.....	30.00	The Oaks, Ely, roulette.....	75.00
John Petrin, Cherry Creek, liquor.....	30.00	Northern Hotel, Ely, roulette.....	75.00
Joe V. Breen & Co., Ely, liquor.....	30.00	Northern Hotel, Ely, craps.....	75.00
Milwaukee Beer Hall, Ruth, liquor.....	30.00	A. C. Cordiner, Ely, faro.....	75.00
Braun & Ridgeley, Ely, liquor.....	30.00	Dugan & Osterland, Ely, stud.....	75.00
Ely Nickersen, Ely, liquor.....	30.00	Thomas H. O'Neill, Ely, roulette.....	75.00
Alex Mathon, Riepetown, liquor.....	30.00	The Oaks, Ely, craps.....	75.00
Apex Bar, Ely, craps.....	75.00	Dugan & Osterland, Ely, roulette.....	75.00
Apex Bar, Ely, faro.....	75.00	Northern Hotel, Ely, faro.....	75.00
Apex Bar, Ely, 21.....	75.00	Thomas Odalovich, Riepetown, roulette.....	75.00
Apex Bar, Ely, roulette.....	75.00	Meagher & Snyder, Ragtown, roulette.....	75.00
Hall & Co., Ely, faro.....	75.00	Ed Hillock, East Ely, roulette.....	75.00
Hall & Co., Ely, 21.....	75.00	J. J. Lund, East Ely, roulette.....	75.00
Hall & Co., Ely, roulette.....	75.00	Sam Davis, Riepetown, craps.....	75.00
Hall & Co., Ely, craps.....	75.00	Hall & Co., Riepetown, roulette.....	75.00
The Oaks, Ely, 21.....	75.00	Hall & Co., Riepetown, faro.....	75.00
The Oaks, Ely, roulette.....	75.00	The Oaks, Riepetown, craps.....	75.00
Northern Hotel, Ely, roulette.....	75.00	Milwaukee Beer Hall, Ruth, roulette.....	75.00
Northern Hotel, Ely, 21.....	75.00	Hall & Co., Ely, craps.....	75.00
A. C. Cordiner, Ely, roulette.....	75.00	Fred Taakman, Riepetown, roulette.....	75.00
Ed Hillock, East Ely, roulette.....	75.00	Wells-Fargo, Ely, common carrier.....	37.50
J. J. Lund, East Ely, roulette.....	75.00		
Dugan & Osterlund, Ely, roulette.....	75.00		
T. Odalovich, Riepetown, roulette.....	75.00		
Thomas O'Neill, Ely, roulette.....	75.00		
Meagher & Snyder, Ragtown, roulette.....	75.00		
Hall & Co., Ely, stud.....	75.00		
The Oaks, Ely, stud.....	75.00		
Dugan & Osterlund, Ely, 21.....	75.00		
A. J. Fowler, Ruth, roulette.....	75.00		
Northern Hotel, Ely, faro.....	75.00		
T. H. O'Neill, Ragtown, roulette.....	75.00		
Sam Davis, Riepetown, roulette.....	75.00		
Macart & Papas, Ely, liquor.....	30.00		
Dugan & Osterland, Ely, amusement.....	500.00		

STATE LIQUOR—6 MONTHS

Milwaukee Beer Hall, Ruth, retail.....	\$25.00
Frank Rojc, Riepetown, retail.....	25.00
Carlson & Sorenson, Ely, retail.....	25.00
Maher & Snyder, Ragtown, retail.....	25.00
Thos. Kapa, McGill, retail.....	25.00
William Caswell, Riepetown, retail.....	25.00
O. K. Saloon, East Ely, retail.....	25.00
Brown & Ridgeley, Ely, retail.....	12.50
Alex Mathon, Riepetown, retail.....	12.50
F. M. Caldwell, Steptoe City, retail.....	12.50
Court Exchange Saloon, Ely, retail.....	12.50

Following is a list of sheep licenses collected in White Pine for the year ending December 31, 1909. The Sheriff's receipts from the Treasurer show settlements have been made in full, less 20 per cent commission:

Owner	Sheep	Gross	Net
Lander Johnson.....	3,000	\$150.00	\$30.00
Ingersoll Bros.....	2,000	100.00	20.00
Abner Chipman.....	2,000	100.00	20.00
Rubin Chipman.....	2,000	100.00	20.00
Dell Singleton.....	2,000	100.00	20.00
Arthur Adams.....	2,000	100.00	20.00
Charles Felt.....	2,000	100.00	20.00
George D. Felt.....	2,000	100.00	20.00
Earickson & Eliason.....	4,000	200.00	40.00
W. H. Parrish.....	1,500	75.00	15.00
James Bros. & Clay.....	4,000	200.00	40.00
James & Nellson.....	4,000	200.00	40.00
Henroid & Miller.....	1,000	50.00	10.00
Totals.....	31,500	\$1,575.00	\$315.00

STATE OF NEVADA

ANNUAL REPORT

OF THE

**State License and Bullion
Tax Agent**

1910

**JOHN L. CONSIDINE,
State License and Bullion Tax Agent**



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT

1911



REPORT OF STATE LICENSE AND BULLION TAX AGENT

HON. D. S. DICKERSON, *Lieutenant and Acting Governor of Nevada, Carson City, Nevada.*

DEAR SIR: I herewith submit my report as State License and Bullion Tax Agent for the year 1910.

I did not consider it necessary to go into details regarding the matter of licenses, as this source of revenue seems to be well cared for already by the proper officials in every county. A very thorough investigation has satisfied me that there are no recommendations to be made in the matter of collection of licenses.

On the other hand, the bullion tax needs additional safeguards thrown about it. Some of the most important mining companies in the State have, by forming additional corporations to which they market their ores, succeeded in evading the payment of the bullion tax to such an extent that while the officially recorded bullion output of the State for the year 1910 has increased 30 per cent over that for the previous year, the increase in the amount of bullion tax collected amounts to less than 8 per cent. I would recommend that the attention of the Legislature be called to this matter, so that laws may be passed preventing the dodging of taxes by means of such subterfuge.

It is impossible for the State License and Bullion Tax Agent to protect this source of revenue without the active cooperation of the County Assessors. More stringent laws should be passed compelling such cooperation. An instance of how matters work at present is afforded in the case of one county wherein a great mining boom took place during the past year. The press was flooded with accounts of the immense wealth being taken out. The same county contains a number of other mining camps of more or less note. And at the end of the year, the Assessor nonchalantly reports that there was no bullion tax. He gives no figures, furnishes no statements from the mining companies. The bullion-tax law does more to protect the investor in Nevada mines from being robbed than could the passage of a dozen anti-wildcat laws; but the attitude of such Assessors as the one just mentioned tends to make its operation farcical.

It is to such negligence that the failure of Nevada to get full credit for her bullion output is due. The figures for the first nine months of 1910 (the figures for the entire year will not be available until several weeks after the beginning of the new year) show an officially reported output of \$23,457,807.82, which indicates an output of not less than \$30,000,000 for the year, as the output toward the latter part of 1910 was increasing progressively. But this \$30,000,000 is far from representing the real output. Most companies, in order to avoid payment of the tax, avoid letting the fact that they are on a producing basis be known until it can

be no longer concealed. Others minimize their output. And negligence accounts for another large item of unreported increase. State the size of Nevada, it is impossible for the State Agent to keep of all such companies. And it is safe to say that \$40,000,000, than the amount officially recorded, would come nearer representing output of Nevada for 1910.

When my predecessor, Mr. Haley, took possession of the office in 1908, the bullion-tax revenue was coming in at the rate of about \$ a year. In a year he ran it up to something like \$200,000. I hard, persistent effort and fighting. Due largely to that effort, the revenue now approximates \$225,000 a year. But the increase standstill from this on (in fact, I should not be surprised to see a decrease if the Legislature does not come to the rescue with additional laws to thwart the schemes of the tax-dodgers.

In conclusion, I wish to thank you for the firm support you have me in the discharge of the duties of this office.

Respectfully,

JOHN L. CONSIDINE,
State License and Bullion Tax Agent

MINERAL OUTPUT AND BULLION TAX**For the Nine Months Ending September 30, 1910**

Following is a statement showing the mineral output of Nevada, together with the amount of bullion tax collected during the three quarters comprising the nine months ending September 30, 1910, with a comparative statement for the same period during the year 1909:

<i>Clark</i> —	Tons	Total value	Total expense	Taxes
Ending March 31	7,540	\$54,377.12	\$54,389.99	None
Ending June 30	15,490	60,593.44	61,430.61	None
Ending September 30	7,858½	48,257.17	54,800.76	None

Churchill—The Assessor of Churchill County failed to make any report of the bullion output of his county. The output for the first nine months of 1909 amounted to \$54,228.03, according to records of last year.

Douglas—(None).

Elko—(None).

Esmeralda—

Ending March 31	241,089	2,677,028.86	1,545,675.08	36,114.15
Ending June 30	119,354	3,171,614.04	1,433,175.11	52,806.97
Ending September 30	124,172	2,737,254.76	1,640,365.36	26,698.86

Eureka—

Ending March 31	16,133	125,592.45	118,433.79	281.07
Ending June 30	7,582½	30,458.35	58,132.75	13.07
Ending September 30	5,863	25,095.73	25,311.33	.....

Humboldt—

Ending March 31 .....	.....	.....	.....	.....
Ending June 30	1,377½	304,928.57	160,895.91	2,469.73
Ending September 30	651	686,461.78	225,974.33	7,490.40

Lander—(None).

Lincoln—

Ending March 31 .....	.....	.....	.....	.....
Ending June 30 .....	.....	.....	.....	.....
Ending September 30	760	10,640.00	10,907.20	.....

Lyon—

Ending March 31	1,575	17,657.12	16,345.04	24.27
Ending June 30	6,165	30,976.90	29,384.47	27.86
Ending September 30	7,579	21,061.84	19,622.86	46.05

Nye—

Ending March 31	130,969	2,031,309.44	1,806,631.39	8,075.79
Ending June 30	119,194	2,217,275.15	1,887,710.09	13,450.08
Ending September 30	132,152	2,477,090.73	2,116,552.14	13,917.75

Ormsby (None).

Storey—

Ending March 31	22,375	110,452.88	226,368.35	.....
Ending June 30	31,270	101,004.66	224,338.88	.....
Ending September 30	32,833	147,676.22	206,155.11	.....

Washoe—

Ending March 31 .....	.....	.....	.....	.....
Ending June 30	134½	1,588.70	2,319.43	.....
Ending September 30	529	6,921.92	6,036.60	14.60

White Pine—

Ending March 31.....	510,581	1,937,433.27	1,589,876.41	7,354.21
Ending June 30	700,249	2,154,141.40	1,546,972.31	7,706.21
Ending September 30....	600,405	1,970,915.32	1,757,877.91	3,878.51
Totals * (1910).....	3,243,680	\$23,457,807.82	\$16,825,683.21	\$180,369.41
Totals (1909).....	2,157,915	18,155,529.80	14,990,037.01	168,226.51
Increase	1,085,765	\$6,302,278.02	\$1,835,646.20	\$12,142.91

*These totals represent the first nine months of each respective year. By adding 25 per cent of the totals for 1910, one may get a conservative estimate of what the total for the year would come to.

BULLION-TAX SOURCES

CLARK COUNTY

The Assessor's report for the first nine months of 1910 shows that no bullion tax was collected in Clark County during that time. As in 1909, the only producing mine seems to have been the Quartette of Searchlight, but while in the last quarter of 1909 it paid a tax of \$430.83, the expenses this year seem always to have overtopped the gross output. A condensed statement for the output for the quarter ending September 30, 1910, is as follows:

Quarter ending	Tons	Total value	Expense	Taxes
September 30.....	7,828½	\$48,257.17	\$54,800.76	None

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Quartette Mining Company, Searchlight, Nevada—Number of tons worked, 7,828½; value of gross yield, \$48,257.17; cost of extraction, \$35,511.08; cost of transportation and reduction or sale, \$19,289.68; net yield, none. Bullion tax, none.

CHURCHILL COUNTY

The Assessor of Churchill County failed to make any report of the output of his county. The Bullion Tax Agent visited Fallon in this regard, but the Assessor was away and no one was there to represent him. A letter subsequently written failed to get a reply, and while a telegram was answered by a promise to supply the data asked for, the promise remained unfulfilled. It was then too late for another personal visit.

ESMERALDA COUNTY

With an increase of over a million and a half in the value of the bullion output of Esmeralda County for the first nine months of 1910 as compared with the corresponding period of 1909, that county shows a falling off in its bullion tax returns amounting to nearly \$12,000. I attribute this to the new device of the Goldfield Consolidated for avoiding payment of the bullion tax, a matter to which I refer in another part of this report. Following is a condensed report of the output of the mines of Esmeralda county for the nine months ending September 30, 1910:

Quarter ending	Tons	Value	Expenses	Taxes
September 30.....	484,615	\$8,585,897.66	\$4,519,215.55	\$115,619.98

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Silver Peak Gold Mining Company, Blair—Number of tons worked (ore and tailings), 47,699; value of gross yield, \$204,729.29; cost of extraction, \$58,337; transportation, \$21,914; reduction, \$87,220; net yield, \$22,090.80. Total tax, \$813.62.

Florence Goldfield Mining Company, Goldfield—Number of tons worked, 13,398; value of gross yield, \$124,775.82; cost of extraction, \$75,381.11; cost of transportation, \$11,553.94; cost of reduction, \$37,926.51; net loss, \$85.74. Total tax, none.

Goldfield Combination Fraction, Goldfield—Number of tons worked, 2,882; value of yield, \$41,473.61; cost of extraction, \$21,672.42; cost of transportation, \$430; cost of reduction, \$25,043.55; net loss, \$5,672.36. Total tax, none.

Goldfield Consolidated Mines Company, Goldfield—Number of tons worked, 70,193; value of yield, \$2,366,276.06; cost of extraction, \$491,672.91; cost of transportation, \$18,526.24; cost of reduction, \$799,537.12; net yield, \$1,056,540.49. Total tax, \$25,885.24.

EUREKA COUNTY

There was a great falling off in the bullion output of Eureka County the first six months of 1910, owing to the floods of January last, which washed out the Eureka and Palisade Railroad, resulting in a stoppage of shipments from the Richmond-Eureka, the heavy producer for 1909. In consequence, the only shippers during the second six months of 1910 were the Buckhorn, which produced \$3,991.35 worth of ore during the year, and the West Diamond, which was the only producer in Eureka County for the quarter ending September 30, 1910, as follows:

West Diamond Mining Company, Safford Mining District—Number of tons worked, 651; gross yield, \$25,095.75; cost of extraction, \$14,296.24; cost of transportation, \$11, Tax, none.

HUMBOLDT COUNTY

Humboldt County affords the most surprising example of percentage increase in bullion-tax in all the State. The highest return from bullion tax for any quarter in 1909 was \$576.03 for the quarter ending June 30th. The highest return for any quarter in 1910 was \$7,490.40 for the quarter ending September 30th. Practically all the returns from the camp of National, and there was no return for the first quarter of the year, the camp being tied up in litigation at that time, and paying leases lying idle. A remarkable feature of the report is the value per ton, that for the third quarter averaging over \$1,000 a ton. The output for the nine months was as follows:

Quarter ending	Tons	Value	Expense	Tax
March 31.....				
June 30.....	1,377½	\$304,928.57	\$160,895.91	\$2,469.73
September 30.....	651	686,461.78	225,974.33	7,490.40

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Stall Brothers Lease on National Mining Company's ground, National—Number of tons worked, 11.41; gross yield, \$273,293.64; cost of extraction, \$61,601.23; cost of transportation and reduction or sale, \$8,271.80; net yield, \$203,420.61. Tax, \$3,193.70.

National Mining Company, National—Number of tons worked, 95; gross yield, \$348,600.00; gross expense, \$75,013.84; net yield, \$273,674.86. Tax, \$4,296.70.

Seven Troughs Coalition Mining Company, Seven Troughs—Number of tons worked, 480.45; gross yield, \$35,073.88; cost of extraction, \$24,753.60; cost of transportation and reduction or sale, \$2,264.37; general expense, \$12,505.74; loss, \$4,449.83. Tax, none.

Seven Troughs Mining Company, Seven Troughs—Gross yield, \$3,325.89; cost of extraction, \$4,759.60. Tax, none.

Seven Troughs Therein Gold Mines Company, Seven Troughs—Gross yield, \$8,142.36; cost of extraction, \$10,766.71. Tax, none.

Seven Troughs Florence Mining and Leasing Company, Seven Troughs—Number of tons worked, 480.45; gross yield, \$16,977.31; cost of extraction, \$17,198.31; cost of transportation and reduction or sale, \$8,588.02; loss, \$8,808.73. Tax, none.

Nevada Sulphur Company, Sulphur—Number of tons worked, 64; gross yield, \$960.00; cost of extraction, \$251.11; cost of transportation and reduction or sale, \$787.76. Tax, none.

LANDER COUNTY

The floods which washed out the Eureka and Palisade were duplicated in Lander County, with the result that the Nevada Central, connecting the camp of Austin with the main line at Battle Mountain, was washed out. But for this it is more than likely that the mines of Austin would have registered a good output for 1910.

LINCOLN COUNTY

Floods are responsible for the great reduction in the output of Lincoln County, which in the first nine months of 1909 produced over \$500,000 worth of bullion. The entire production for the first nine months was confined to the last quarter, and one mine in Pioche was the producer. Following is the record:

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Mendha Nevada Mining Company, Highland Mining District—Number of tons worked, 760.2; gross yield, \$10,640; cost of transportation, \$1,066; cost of reduction, \$9,841.20; tax, none.

LYON COUNTY

Following is a condensed report of the output of Lyon County for the nine months ending September 30, 1910:

Quarter ending	Tons	Value	Expense	Taxes
March 31.....	1,575	\$17,657.12	\$16,345.04	24.27
June 30	6,165	30,976.90	29,384.47	27.86
September 30	7,579	21,061.84	19,622.86	46.05

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Comstock Mill and Mining Company, Silver City—Number of tons worked, 2,100; gross value, \$4,200; cost of reduction, \$3,600; net yield, \$600. Tax, \$10.50.

Wm. Donovan, Silver City—Number of tons worked, 1,950; gross yield \$5,863.14; gross expense, \$5,407.77; net yield, \$155.37. Tax \$7.97.

Nevada Mining, Reduction and Power Company, Silver City—Number of tons worked, 2,014; gross value, \$4,841.95; cost of extraction, \$7,227.69; cost of transportation, \$39.60; cost of reduction, \$2,367.35; net yield, none. Tax, none.

J. W. Phillips, Silver City—Number of tons worked, 1,515; gross yield, \$6,156.75; cost of extraction, \$4,580.45; net yield, \$1,576.30. Tax, \$27.58.

NYE COUNTY

For the first nine months of 1910 the production of Nye County, in value, amounted to \$6,725,675.32, as against \$4,110,301.63 for the same period in 1909—an increase of more than \$2,600,000 for the three quarters. If this ratio of increase continues for the last quarter, the output of Nye County for the year 1910 will be close to the \$9,000,000 mark. This remarkable showing is due most largely to the discovery of large bodies of ore in the Tonopah-Belmont. Following is a summary of the nine months:

Quarter ending	Tons	Gross yield	Expense	Tax
March 31	130,989	\$2,031,309.44	\$1,806,031.39	\$8,075.79
June 30	119,194	2,217,275.15	1,887,710.09	13,450.03
September 30	132,152	2,477,090.73	2,116,552.14	13,917.75
Totals	382,335	\$6,725,675.32	\$5,810,293.62	\$35,443.57

REPORT FOR THE QUARTER ENDING SEPTEMBER 30, 1910:

Eclipse Development Company—Number of tons worked, 2,981; gross yield, \$33,168.76; cost of extraction, \$12,830.64; cost of transportation, \$3,450.85; cost of reduction, \$15,231.94; net yield, \$1,655.33. Tax, \$59.59.

Tonopah Mining Company, Tonopah—Number of tons worked, 44,499; gross yield, \$929,361.45; cost of extraction, \$205,581.33; cost of transportation, \$27,197.27; cost of reduction, \$598,668.67; net yield, \$107,914.18. Tax, \$3,776.99.

Montana Tonopah Mining Company, Tonopah—Number of tons worked, 12,325; gross yield, \$168,774.40; cost of extraction, \$123,691.94; cost of transportation, \$3,354.42; cost of reduction, \$3,757.52; net yield, \$37,970.52. Tax, \$1,328.96.

- Tonopah Extension Mining Company, Tonopah—Number of tons worked, 10,878; gross yield, \$148,912.15; cost of extraction, \$66,242.38; cost of transportation, \$2,106.27; cost of reduction, \$4,650.80; net yield, \$44,912.60. Tax, \$1,571.94.
- West End Consolidated Mining Company, Tonopah—Number of tons worked, 4,661; gross yield, \$66,435.11; cost of extraction, \$43,399.11; cost of reduction, \$39,419.44; net yield, \$13,616.56. Tax, \$476.58.
- MacNamara Mining Company, Tonopah—Number of tons worked, 1,022.75; gross yield, \$14.447; cost of extraction, \$31,301.93; cost of transportation, \$5,051.36; cost of reduction, \$1,729.91; net yield, none. Tax, none.
- Tonopah Midway Mining Company, Tonopah—Number of tons worked, 435; gross yield, \$8,389.44; cost of extraction, \$19,808.16; cost of transportation, \$2,543.58; cost of reduction, \$1,305.54; net yield, none. Tax, none.
- Montgomery Shoshone Mining Company, Bullfrog—Number of tons worked, 16,883.8; gross yield, \$73,153.99; cost of extraction, \$27,320.70; cost of reduction, \$46,187.10; net yield, none. Tax, none.
- Shoshone Polaris Mining Company, Bullfrog—Number of tons worked, 1,156.44; gross yield, \$5,562.27; cost of extraction, \$3,079.19; cost of reduction, \$2,905.22; net yield, none. Tax, none.
- Johnnie Mining and Milling Company, Johnnie—Number of tons worked, 4,436; gross yield, \$17,447.38; cost of extraction, \$13,337.39; cost of reduction, \$11,648.27; net yield, none. Tax, none.
- E. W. Dreyer & Son Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 30.34; gross yield, \$366.23; cost of extraction, \$310; cost of reduction, \$137.13; net yield, none. Tax, none.
- E. W. Dreyer & Son Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 56.23; gross yield, \$477.90; cost of extraction, \$600; cost of reduction, \$254.08; net yield, Tax, none.
- A. G. Gingles Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 40.41; gross yield, \$758.45; cost of extraction, \$792.80; cost of reduction, \$256.96; net yield, none. Tax, none.
- O'Connell & Son Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 11; gross value, \$103.32; cost of extraction, \$140; cost of reduction, \$66.32; net yield, none. Tax, none.
- O'Connell & Son Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 4.15; gross yield, \$574.78; cost of extraction, \$510; cost of reduction, \$112.87; net yield, none. Tax, none.
- J. B. Williams Lease on Tramp Consolidated, Bullfrog—Number of tons worked, 2.88; gross yield, \$63.27; cost of extraction, \$120; cost of reduction, \$36; net yield, none. Tax, none.
- Round Mountain Mining Company, Round Mountain—Number of tons worked, 10,314; gross yield, \$83,489.77; cost of extraction, \$26,332.86; cost of reduction, \$51,570; net yield, \$5,586.91. Tax, \$145.25.
- Tonopah Belmont Development Company, Tonopah—Number of tons worked, 21,253.23; gross yield, \$868,920.32; cost of extraction, \$178,026; cost of transportation, \$39,242.48; cost of reduction, \$464,267.78; net yield, \$187,394.11. Tax, \$6,558.44.
- Jim Butler Tonopah Mining Company, Tonopah—Number of tons worked, 160.77; gross yield, \$5,683.84; cost of extraction, \$4,341.47; cost of transportation, \$877.56; cost of reduction, \$838.22; net yield, none. Tax, none.

STOREY COUNTY

Following is a condensed statement showing the output of the mines of Storey County for the nine months ending September 30, 1910:

Quarter ending	Tons	Value	Expense	Taxes
March 31	22,375	\$110,452.88	\$226,368.35	None
June 30	31,270	101,004.86	224,338.88	None
September 30	32,633	147,676.22	206,155.11	\$661.63

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Consolidated Virginia Mining Company, Virginia City—Number of tons worked, 2,046.17; gross yield, \$12,773; cost of extraction, \$40,796; cost of transportation and reduction or sale, \$6,364.70; net yield, none. Tax, none.

Hale and Norcross Mining Company, Virginia City—Number of tons worked, 567; gross yield, \$5,700.06; cost of extraction, \$6,336.31; cost of transportation and reduction or sale, \$2,401.80; net yield, none. Tax, none.

Ophir Silver Mining Company, Virginia City—Number of tons worked, 2,000; gross yield, \$77,197.51; cost of extraction, \$50,771.43; cost of transportation and reduction or sale, \$1,568.14; general expense, \$6,007.88; net yield, \$18,850.06. Tax, \$861.63.

Yellow Jacket Mining Company, Gold Hill—Number of tons worked, 10,635; gross yield, \$19,024; cost of extraction, \$14,617.45; cost of transportation and reduction or sale, \$15,808.70; net yield, none. Tax, none.

Belcher Mining Company, Gold Hill—Number of tons worked, 2,087; gross yield, \$7,058.49; cost of extraction, \$7,402.49; cost of transportation and reduction or sale, \$2,008.97; net yield, none. Tax, none.

Crown Point Gold and Silver Mining Company, Gold Hill—Number of tons worked, 2,868; gross yield, \$10,924.64; cost of extraction, \$9,555.90; cost of transportation and reduction or sale, \$3,851.38; net yield, none. Tax, none.

Yellow Jacket Gold and Silver Mining Company, Gold Hill—Number of tons worked, 11,768; gross yield, \$10,080.43; cost of extraction, \$16,970.40; cost of transportation and reduction or sale, \$13,846.44; net yield, none. Tax, none.

Belcher Silver Mining Company, Gold Hill—Number of tons worked, 862; gross value, \$4,915.29; cost of extraction, \$7,406.06; cost of transportation and reduction or sale, \$370.77; net yield, none. Tax, none.

WASHOE COUNTY

Following is a condensed statement of the output of Washoe County for the nine months ending September 30, 1910:

Quarter ending	Tons	Value	Expense	Taxes
March 31	None	None	None	None
June 30	154½	\$1,588.70	\$2,319.43	None
September 30	529	6,921.92	6,036.60	14.60

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Keystone Mining Company, Olinghouse—Number of tons worked, 529; gross yield, \$6,921.92; cost of extraction, \$2,901.35; cost of transportation, \$490.25; cost of reduction, \$2,640; net yield, \$885.32. Tax, \$14.60.

WHITE PINE COUNTY

Following is a condensed report of the output of White Pine County for the nine months ending September 30, 1910:

Quarter ending	Tons	Value	Expenses	Taxes
March 31	510,581	\$1,974,433.27	\$1,589,876.41	\$7,354.28
June 30	700,249	2,154,141.40	1,546,972.31	7,706.24
September 30	600,405	1,970,915.32	1,757,877.91	3,878.50

REPORT FOR QUARTER ENDING SEPTEMBER 30, 1910

Nevada Consolidated Copper Company, Robinson—Number of tons worked, 596,899; gross yield, \$1,969,106.75; cost of extraction, \$341,684.96; cost of transportation, \$157,512.64; cost of reduction, \$1,244,436.65; net yield, \$215,472.50. Tax, \$3,870.

The Glasgow and Western Exploration Company, Cherry Creek—Number of tons worked, 3,393; gross yield, \$8,657.92; cost of extraction, \$2,212.73; cost of transportation, \$1,178.14; cost of reduction, \$8,836.79; net yield, none. Tax, none.

April Fool Mine, Eagle—Number of tons worked, 50; gross yield, \$2,200; cost of extra \$600; cost of transportation, \$1,000; cost of reduction, \$100; net yield, \$500. Tax, \$8.

Ely Consolidated Copper Company, Robinson—Number of tons worked, 31; gross yield, \$652.36; net yield, none. Tax, none.

Copper Mines Company, Robinson—Number of tons worked, 32.28; gross yield, \$2 cost of extraction, \$122; cost of transportation, \$133.96; cost of reduction, \$60.0 yield, none. Tax, none.

O



STATE OF NEVADA

MINUTES OF MEETING

OF THE

State Board of Assessors

WITH THE

STATE REVENUE BOARD

Carson City, January 10 to 15, 1910



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : J. G. MCCARTHY, SUPERINTENDENT
1910



MINUTES OF ANNUAL MEETING OF THE STATE BOARD OF ASSESSORS, 1910

FIRST DAY

CARSON CITY, NEVADA, January 10, 1910.

This being the second Monday in January and the day fixed by law for the annual meeting of the State Board of Assessors, the board assembled in the Governor's office, State Capitol, at 11 o'clock a. m., with Lieutenant and Acting Governor D. S. Dickerson, as Chairman, and James D. Finch, Secretary to the Governor, as Clerk, of the Board.

The State Board of Revenue also met with the State Board of Assessors.

Governor Dickerson—The Clerk will call the names of the members of the State Board of Revenue.

Upon roll-call the following answered present:

D. S. Dickerson, Chairman.
R. C. Stoddard.
J. Eggers.

Governor Dickerson—The Clerk will call the names of the members of the State Board of Assessors.

The following-named Assessors answered present:

C. W. Wightman.....	Churchill County
E. L. Wyatt.....	Douglas County
W. M. Weathers.....	Elko County
J. F. Bradley.....	Esmeralda County
H. C. McTerney.....	Eureka County
H. M. Leonard.....	Humboldt County
H. R. Lemaire.....	Lander County
John F. Roeder.....	Lincoln County
D. P. Randall.....	Lyon County
J. J. Owens.....	Nye County
Edward Regan.....	Ormsby County
R. B. Henrichs.....	Storey County
W. S. Beard.....	Washoe County
J. F. Miles.....	White Pine County
W. J. McBurney.....	Clark County

Mr. Beard—I move that a committee of five be appointed by the Chairman on order of business.

Motion seconded by Mr. Wightman, and unanimously adopted.

The Chairman appointed Messrs. McTerney, Owens, Randall, Henrichs, and Bradley as a Committee on Order of Business.

Mr. Lemaire—I move that the board take a recess until 2 p. m.

Mr. Roeder—I second the motion.

Motion carried unanimously, and board took a recess until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m., January 10, 1910.

Upon roll-call all members answered to their names, including members of the State Board of Revenue.

Governor Dickerson—Is the Committee on Order of Business ready to report?

Mr. Owens—It is, Governor. This is the report.

Governor Dickerson—The Clerk will read the report of the committee.

The Clerk read the report of the Committee on Order of Business as follows:

ORDER OF BUSINESS

1. Work Horses.
2. Saddle Horses.
3. Stock Horses.
4. Work Mules.
5. Stock Mules.
6. Beef Cattle.
7. Milch Cows.
8. Stock Cattle.
9. Thoroughbred Cattle.
10. Sheep.
11. Buck Sheep.
12. Persian Sheep.
13. Goats.
14. Hogs.
15. Telephone Lines.
16. Telegraph Lines.
17. Electric and Power Lines.
18. All Contract Lands.
19. Railroads, classified as follows:
 1. Central Pacific.
 2. Nevada and California—broad-gage.
 3. Tonopah and Goldfield Railroad.
 4. Nevada Northern Railroad.
 5. San Pedro, Los Angeles and Salt Lake Railroad.
 6. Virginia and Truckee Railroad.
 7. Hazen and Fallon Railroad.
 8. Tonopah and Tidewater and Bullfrog and Goldfield Railroad.
 9. Las Vegas and Tonopah Railroad.
 10. Gardnerville Railroad.
 11. Nevada, California and Oregon Railroad.
 12. Nevada and California Railroad—narrow-gage.
 13. Eureka and Palisade Railroad.
 14. Nevada Central Railroad.
 15. Silver Peak Railroad.
 16. Caliente and Pioche Railroad.
 17. Atchison, Topeka and Santa Fé Railroad.
 18. Glasgow and Western Exploration Company Railroad.
 19. Pioche and Pacific Transportation Railroad.
 20. Western Pacific Railroad.
 21. Miscellaneous railroads.
 22. Sidetracks of all.
 23. Rolling stock of all.
 24. Bullfrog and Goldfield Railroad (afterwards transferred above).

H. C. McTERNEY, *Chairman*

J. J. OWENS, *Secretary*,

D. F. RANDALL,

R. B. HENRICHS,

J. F. BRADLEY.

Governor Dickerson—Gentlemen, you have heard the report of the Committee; what is your pleasure?

Mr. Lemaire—Mr. Chairman, I move that the order of business submitted be adopted as read.

Mr. Wightman—I second the motion.

Motion carried.

Mr. Miles—Mr. Chairman, I think this order of business might be amended by placing on the list miscellaneous items of property which are not mentioned.

Governor Dickerson—Do you make that as a motion, Mr. Miles?

Mr. Miles—Yes.

Mr. Owens—I second the motion,

Governor Dickerson—It is moved and seconded that miscellaneous properties be placed on the order of business.

Motion carried.

Mr. Miles—Mr. Chairman, there are many kinds of property in the State not mentioned in the list. We might see proper to act upon these particular items of property and I think it is proper to have them on the list.

Governor Dickerson—Under that rule, Mr. Miles, you would have an opportunity to present any property you saw fit.

Mr. Randall—Can we do it at any time?

Governor Dickerson—It is an order now of the board.

Mr. Randall—Mr. Chairman, under that order I have about seven miles of railroad between Wabuska and Yerington. It is not completed and I would not like to see it put on because I cannot suggest the valuation to put on it. Part of it is old ties, and part new, and for that reason it is not on there. I was a member of the Committee on Order of Business.

Governor Dickerson—Mr. Randall, that can be brought up before the board.

Mr. Owens—Mr. Chairman, with your kind permission, the miscellaneous railroads would cover that matter with a vote to leave it to the various Assessors.

Mr. Miles—Mr. Chairman, the item "Miscellaneous Railroads" would not cover what I have reference to.

Governor Dickerson—I understand that, Mr. Miles. There is nothing before the house at the present time. What is the pleasure of the board?

Mr. Owens—Mr. Chairman, I move that we proceed to the regular order of business as read by the Clerk.

Mr. Bradley—I second the motion.

Motion carried.

Work Horses, Etc.

Governor Dickerson—No. 1, work horses.

Mr. Beard—I move that they be left to the different Assessors of the various counties.

Mr. Lemaire—I suggest that we take the first five in the order of business, which would include work horses, saddle horses, stock horses, mules and stock mules. I move that as an amendment.

Mr. Beard—I accept the amendment.

Mr. Randall—I second the motion as amended.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced by the Chairman as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Beef Cattle

Governor Dickerson—No. 6, beef cattle. I will state that the order of business is practically the same as last year.

Mr. Leonard—I move that the valuation be the same as last year, \$25 per head.

Mr. Lemaire—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Milch Cows

Governor Dickerson—No. 7, milch cows.

Mr. Wyatt—I move that a valuation of \$25 per head be placed on the milch cows.

Mr. Henrichs—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Stock Cattle

Governor Dickerson—No. 8, stock cattle.

Mr. Owens—I move that stock cattle be assessed at \$15 per head, with the exception of stock cattle in the Counties of Nye, Esmeralda, Lincoln, White Pine, and in those counties that the valuation be placed at \$13 per head.

Mr. Randall—I would like to ask Mr. Owens why he cut out the County of Lyon. Last year they were only assessed at \$13 per head. If you will give me any reason I will agree.

Mr. Owens—Mr. Chairman, I will also include that famous County of Lyon among the counties stated by me.

Mr. McBurney—I would like to offer an amendment to the motion by adding Clark County.

Governor Dickerson—The motion has not been seconded. Will you accept that amendment?

Mr. Roeder—I second the motion.

Mr. Owens—Yes, I accept the amendment.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Thoroughbred Cattle

Governor Dickerson—No. 9, thoroughbred cattle.

Mr. Lemaire—Mr. Chairman, I move that No. 9 be left to the various Assessors.

Mr. Leonard—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Stock Sheep

Governor Dickerson—No. 10, stock sheep.

Mr. Weathers—I move that a valuation of \$3 per head be placed upon stock sheep.

Mr. Randall—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Buck Sheep

Governor Dickerson—No. 11, buck sheep.

Mr. Lemaire—I move that a valuation of \$5 per head be placed upon buck sheep.

Mr. Wightman—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Persian Sheep

Governor Dickerson—No. 12, Persian sheep.

Mr. Lemaire—I believe I am the only one that has Persian sheep, and as there are only a few there, if I had had time I would have had that stricken from the order of business, but being that it is on I will make

a motion that a valuation of \$5 per head be placed upon Persian s

Mr. Randall—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The result of the roll-call was announced as follows: Ayes, 15; none.

Motion carried unanimously.

Goats

Governor Dickerson—No. 13, goats.

Mr. Owens—Mr. Chairman, I move that a valuation of \$5 per be placed upon goats.

Mr. Roeder—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, 1

Motion carried unanimously.

Hogs

Governor Dickerson—No. 14, hogs.

Mr. Beard—I move that a valuation of \$5 per head be placed on

Mr. Bradley—I second the motion.

Mr. Randall—What kind of hogs do you mean?

Mr. Beard—Full grown.

Mr. Randall—They are of various sizes.

Mr. Beard—I call three shoat one hog.

Mr. Randall—I would like to amend that motion by taking from 14 to 18, both inclusive, and leave them to the various Assessors.

Mr. Lemaire—Did Mr. Randall make that as an amendment to motion?

Mr. Randall—Yes.

Mr. Lemaire—I second the amendment.

Governor Dickerson—The Attorney-General suggests that there possibility that it might invalidate this assessment unless you fix a ation on all properties listed, and under that advice the Chair will that the motion to include these different items is out of order. ask the Attorney-General to read the section of the law.

Attorney-General Stoddard—In section one of the Act of 190 amended it is provided that the Assessors shall meet for a period exceeding ten days, and shall at such meeting establish a valu throughout the State on all railroads, rolling stock, sheep and cattle such other property which in the judgment of such Assessors ca valued and assessed more uniformly by said Assessors acting collect than by the several County Assessors acting separately. I am o opinion, as I have heretofore expressed at previous meetings of board, that those certain designated, etc., that property mention the Act shall be considered by this board, and that it is mandatory

this board shall fix some valuation upon the property designated and upon all other kinds of property which in the judgment of said Assessors can be valued and assessed more uniformly by said Assessors acting collectively than by the several County Assessors. In other words, it is discretionary with this board whether or not they shall fix a valuation on any other kind of property, and viewing it that way I believe that this board should act upon those matters which the statute mentions and use their discretion with reference to any other property which in their judgment they think should or could be assessed more uniformly or to better advantage than by leaving it to the various Assessors.

Mr. Randall—I have got fourteen hogs in the pen over there, and how are these fellows going to place a valuation upon those hogs without seeing them. If they can stay here and do it they must be mind-readers.

Governor Dickerson—Just one minute, Mr. Randall; this is not included in the list of subjects that require specific action by this board, but you have included in your motion telephone lines, telegraph lines and power lines which are specifically mentioned in the Act and which the Attorney-General holds should be acted upon by this board as a body and not as individual Assessors. You have the right to move as an amendment that this one particular item of hogs be left to the different Assessors.

Mr. Randall—I withdraw my motion and move that No. 14 be left to the various Assessors.

Mr. Wightman—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll.

The result of the vote was announced as follows: Ayes, 15; noes, none.

Motion carried unanimously.

Telephone Lines

Governor Dickerson—No. 15, telephone lines.

Mr. Randall—There is a proposition that we all differ on, and I move now that we adjourn until tomorrow morning at 11 o'clock. There is a difference among the Assessors as to the wires, etc., and I think we can get through quicker by adjourning.

Mr. Regan—I second the motion.

Motion carried by a *viva voce* vote.

At 3 p. m. the board adjourned until 11 a. m., January 11, 1910.

SECOND DAY

The board resumed its session at 11 a. m., January 11, 1910.

Upon roll-call all members of the Board of Revenue and Board of Assessors answered^t present.

Telephone Lines

Governor Dickerson—No. 15, telephone lines.

Mr. Owens—Mr. Chairman and Mr. Attorney-General, the condition the Assessors are placed in is a very bad one. If we levy an assessment on the telephone lines, telegraph lines and contract lands as it is today, we are liable to do the counties which we represent an injustice and we are liable to do the concerns an injustice likewise, because, unless we are thoroughly familiar with what has been our past assessments in the county, we cannot levy those assessments. I have telegraphed to my county, but have received some measly data, and unless I can get at the tax I could not, in justice, levy that assessment. If we have done wrong, we can do no further wrong any more than we have in the past, and I move that the assessment be left to the various Assessors with the understanding that the next time they appear in Carson City, at the next board meeting, that they have all the data and everything required to make the different classifications on telephone and telegraph lines.

Mr. Randall—I second the motion.

Governor Dickerson—Under the advice of the Attorney-General, the Chair will rule the motion out of order. All classes of property specifically mentioned in this Act should be valued by this board.

Attorney-General Stoddard—Contract lands are not mentioned in the Act, Mr. Owens. Simply telegraph and telephone lines, electric-light and power lines, and all cattle and sheep. Whether or not any action of the board in not fixing a valuation during the past sessions of this board has ever been questioned, I called the attention of the board last year, page 15 of the minutes, to the fact that the statute was mandatory so far as the property enumerated in section one of the Act was concerned, that as to all other property it was entirely discretionary with the board. There is a penalty in this Act as to any officer who does not attend and the very object of the Act itself could be defeated if this board could in its discretion decline to fix a valuation upon the property enumerated in section one. They could meet here, call the roll, adjourn, and the object intended by the Act would be entirely destroyed, so under that Act I am of the opinion that some valuation must be fixed upon the property enumerated in section one, and how the Assessors are to arrive at that, or the manner in which it is to be classified, is a matter entirely for the board to consider.

Governor Dickerson—I would suggest, Mr. Owens, that you could overcome that difficulty by having four or five or more classifications of telephones, placing a valuation on each different class.

Mr. Owens—In order to set myself straight before this board I wish to state this, that I would just as soon that this board levy these assessments. It would be easy for us. But it is a complicated matter for us to put in the classifications. In my county we have nine or ten different telephone lines, and there is not one that will be assessed the same as another line. It is the same with rolling stock. We have an inferior grade of rolling stock. We are an undeveloped country. I am talking for Nye County and am here to do the best I can for it.

There is one point here in section one that I would like to have the Attorney-General explain to me: "The County Assessors of the several counties of this State shall meet, etc., and upon all other kinds of property which in the judgment of such Assessors can be valued and assessed more uniformly, etc." What I would call your attention to there, Mr. Attorney-General, is the fact that it says "in the judgment of said Assessors."

Attorney-General Stoddard—That relates to all other kinds of property not specifically enumerated in this section. That is entirely discretionary with the board. If it were made discretionary for the board to place a valuation upon all property, there would be a serious doubt as to what the section meant, but the adding of the conjunction "and"—"and upon all other kinds of property," etc.—that is a distinct and independent phrasing in itself, and is to be read only as additional to the preceding part of the sentence.

Mr. Miles—Mr. Chairman, I am of the opinion of Mr. Owens. While I am not an authority on this matter, I cannot see any distinction as to whether it shall be railroad, telegraph lines, cattle, sheep or horses, or all other kinds of property. It is in my opinion intended that this matter shall be considered by this Board of Assessors, and where the valuations cannot be fixed uniformly by the vote of this board it should be left to the Assessors. Now I believe that under the conditions this should be left to the various Assessors. In my county there are power lines that widely differ. Some are very valuable, others are inferior. In other parts of the State there are power lines which are inferior and some are very valuable, and I do not see how this Board of Assessors can uniformly assess these power lines, and the same rule will apply to telegraph lines and telephone lines, and I believe that the Attorney-General might be mistaken while I do not claim to be an authority, and I think the matter should be looked into, and we should not be forced to cast a vote fixing those valuations unless we see it is justice.

Governor Dickerson—Mr. Miles, suppose you have ten classifications: Class 1, \$1,000 a mile; class 2, \$800 a mile; class 4, etc., and so on

down the list? This board could leave it optional with the Assessor as to what class to place his lines. You could do justice to your county by that method.

Mr. Miles—Mr. Chairman, in my county, as well as other counties, the property which is not valued at this meeting will be valued by the Assessor. The members of our Board of Equalization are acquainted with all properties in that county. They have the right at their meetings to make proper adjustments and assess that property in comparison with other property, whether it be high or low, and under those circumstances it would be much better to leave that matter to the different Assessors to decide and to the Boards of Equalization after the assessments by the Assessor.

Mr. Bradley—Mr. Chairman, I would say that I am wholly unprepared to place any valuation whatever upon power lines, telegraph lines and telephone lines in Esmeralda County. During the assessing last year that was done by a deputy. I was consulted, however, at the time, but the matter became a matter of record and I did not touch any valuations. I did not come here prepared. This is the fourth time I have had the pleasure of meeting with this board, and heretofore it has always been left to the various Assessors of the different counties. I do not think it has ever been done by the board before.

Governor Dickerson—There is a possibility that, as the Attorney-General has called your attention to it, you will invalidate your action by not placing a valuation on these properties.

Mr. Henrichs—Mr. Chairman, would it not be better to let the matter go over for a while? I am not prepared at this time to make a valuation. I would not want to pass on that question at this time. I think we should have further time.

Governor Dickerson—You could classify them, Mr. Henrichs. You could cover all cases with your classification.

Mr. Owens—Mr. Chairman, I would like to ask the Attorney-General a question as regards the invalidation of this assessment. Is it not a fact that after the assessment was levied on the railroads here, on the Tonopah and Goldfield Railroad, that Esmeralda County raised that assessment and the Supreme Court upheld that assessment?

Attorney-General Stoddard—The decision in the 29th Nevada upon the question of the power of the County Board of Equalization to raise an assessment after the Board of Assessors had already assessed the property came up before the Supreme Court in the case of State against the Carson and Colorado Railroad, where the road was broad-gaged after the assessment had been levied as a narrow-gage. The Supreme Court held that the County Board of Equalization has the power to raise the valuation upon any property which changes in character of form since the assessment was levied, notwithstanding the limitation placed in sec-

tion one of the Act of 1903. That was what they decided in that case, although the constitutionality of the Act was raised and several matters of technical pleading. I have the decision before me, and that matter is fully covered.

Mr. Owens—The point I want to know is, Was there anything in the statutes before the decision empowering the board to do it?

Attorney-General Stoddard—On the contrary, the Act of 1903 provides "that nothing herein shall be so construed as to impair the right of the Board of Equalization of any county to equalize taxes on all property, the valuation of which has not been fixed at the annual meeting of the County Assessors as provided in this section; but the said County Board of Equalization shall not have the power to equalize any property on which a valuation has been fixed by the said Board of County Assessors."

Mr. Owens—Did they not raise the assessment fixed by the State Board when they levied on one part of that property?

Attorney-General Stoddard—They simply increased the valuation of the road by reason of the fact that the road had increased in value prior to the time the Board of Equalization met and they added the increased valuation on the road notwithstanding this limitation in this section which the Supreme Court said did not conflict.

Mr. Owens—Don't you think that if this proposition were left over to the Assessor and it should go to the court—don't you think that if this board tried to do what it could for the counties—don't you think that any court of justice would uphold them in the action?

Attorney-General Stoddard—Sheriff, as a matter of law the Legislature is the sole judge of the policy and wisdom and expediency and justness of a law, and the courts will not interfere where a statute is not contrary to any constitutional provision. Whether or not this is practical or impracticable, we cannot say. But I am not prepared to say that if this board should pass this matter that the assessment would be invalid, or that the assessment by the County Assessor would be invalid, because the Board of Equalization may correct that evil, but, in the event of no action by the Board of Equalization or the question whether any taxes could be collected, I think it would be a serious question whether any taxes could be collected under this section of the Act.

Mr. Bradley—Is it not a fact, Mr. Stoddard, that this board is acting upon it when they pass it up to the Assessors of the various counties?

Attorney-General Stoddard—Then what does the Act mean when it says that you "shall establish a valuation throughout the State," etc.? There is no discretion as to that, except as to the valuation.

Mr. Bradley—They are uniformly doing so.

Attorney-General Stoddard—Then what is the object of this Act in providing for this board if the board has the power to refuse to act upon

any of the matters enumerated in section one? What is the object of having the Board of Assessors? The law provides the means. I realize the difficulty at this time, but I called the attention of the board to the matter at the meeting last year, but it was not heeded, and I want it to go into the record.

Mr. Owens—If you enforce that law you are going to create an injustice to the Assessors because we have got to have more time in order to do justice to the counties which we represent. I came here without collar or chain about me and I cannot do justice if we start in to do business as you have outlined. My hands are tied.

Mr. Lemaire—Mr. Chairman, if we attempt to classify the different lines, in our county, also in Elko and Humboldt, we have some telephone lines there the poles of which are made out of cottonwood. We have also some lines along the fences. Now, what is your idea, in what class, how would you classify telephone lines of that kind?

Governor Dickerson—You could make the classification so low that even the wire could be assessed; the cost of the wire would represent the cost per mile of the telephone line. The board is given plenty of latitude if it desires to do that, and it is within the discretion of each Assessor to place the lines in his county in the classification which in his judgment is a proper classification.

Mr. Beard—Mr. Chairman, there is one place I know of they use a barb wire on the fence as a telephone. Now we assess the fence under a double improvement, and would you give them an assessment on the telephone wire?

Governor Dickerson—I don't think you will find many wire-fence telephone lines in this State. The Assessor can overlook the wire fence. The Chair has already ruled on this question. It is optional with the board. The board can take an appeal from the decision of the Chair.

Mr. Bradley—I move, Mr. Chairman, that an appeal be taken from the decision of the Chair.

Mr. McTerney—I second the motion.

Governor Dickerson—The question is, Shall the decision of the Chair stand as the judgment of this board? The Chair has ruled that, telephone lines being mentioned specifically in the statute, it is not discretionary with this board, and the Chair cannot entertain a proposition to leave it to the various Assessors. Are you ready for the question? The Clerk will call the roll.

Mr. Bradley—Do you mean telephone lines alone?

Governor Dickerson—That is the question that is before the board now. They will come right along. The Chair will rule the same on each one mentioned in the Act.

Mr. Henrichs—Mr. Chairman, could that not be avoided by appoint-

ing a committee to draw up these various classifications. I think without a doubt I can get information regarding my lines up there and it will go according to what our lines cost, provided the other members are satisfied. I think we have three of the largest lines that go through the State. I think we had better go safely on this matter before we go any further. I would like to see a committee appointed to classify these lines.

Mr. Miles—Mr. Chairman, I believe the members of this board should have time to consider this matter. It is an important question. We should consult on it, even before it goes to a vote.

Governor Dickerson—It is merely an appeal from the decision of the Chair.

Mr. Henrichs—I move for a recess for fifteen minutes.

Mr. Randall—I second the motion.

Motion carried upon a *viva voce* vote.

At 11:30 a. m. the board took a recess for fifteen minutes.

At 11:50 a. m. the board resumed its session after recess.

Upon roll-call all answered present.

Governor Dickerson—What is the pleasure of the board? There is a motion pending. The question is, Shall the decision of the Chair stand as the judgment of this board? The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt of Douglas, Randall of Lyon, Regan of Ormsby, and Henrichs of Storey.

NOES—Messrs. Wightman of Churchill, Weathers of Elko, Bradley of Esmeralda, McTerney of Eureka, Leonard of Humboldt, Lemaire of Lander, Roeder of Lincoln, Owens of Nye, Beard of Washoe, Miles of White Pine, and McBurney of Clark.

The result of the vote was announced as follows: Ayes, 4; noes, 11.

So the appeal from the decision of the Chair was sustained.

Governor Dickerson—What is the pleasure of the board?

Mr. Bradley—Mr. Chairman, I move that the telephone lines in the several counties in this State be left to the several Assessors of the different counties to assess.

Mr. Weathers—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll, as follows:

AYES—Messrs. Wightman of Churchill, Weathers of Elko, Bradley of Esmeralda, McTerney of Eureka, Leonard of Humboldt, Lemaire of Lander, Roeder of Lincoln, Owens of Nye, Beard of Washoe, Miles of White Pine, and McBurney of Clark.

NOES—Messrs. Wyatt of Douglas, Randall of Lyon, Regan of Ormsby, and Henrichs of Storey.

The result was announced as follows: Ayes, 11; noes, 4.

Motion carried.

Telegraph Lines

Governor Dickerson—No. 16, telegraph lines.

Mr. Lemaire—I move that telegraph lines be left to the various Assessors of the State.

Governor Dickerson—For the same reasons as before stated with reference to telephone lines, I declare the motion out of order.

Mr. Bradley—Mr. Chairman, I move we take a recess until 2 o'clock.

Mr. Weathers—I second the motion.

Motion carried and recess taken until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m. after recess.

Upon roll-call all answered present, including the Board of Revenue.

Governor Dickerson—No. 16, telegraph lines.

Mr. Bradley—Mr. Chairman, I believe there was a motion made that it be left to the various Assessors, which was overruled by the Chair.

Mr. Lemaire—Mr. Chairman, I move to appeal from the decision of the Chair.

Mr. McTerney—I second the motion.

Governor Dickerson—The Chair desires to state, in support of his action, that the statute requires that a valuation be placed upon all the property specified in the Act; that failure to place a valuation might invalidate the assessment made by the various Assessors. Personally I have no interest in the matter whatever. Personally I would just as soon see the individual Assessors make the assessment as this board fix the valuation, but, under the advice of the Attorney-General, who is the legal adviser of the Governor and also of this board, I do not feel that I can afford to disregard that advice, and I do not feel that this board should disregard that advice. The question is now, Shall the decision of the Chair stand as the judgment of this board? Is there any discussion? I would like to call Judge Bartine, if he is present. Judge Bartine, what is your official position?

Judge H. F. Bartine—I am chairman of the Railroad Commission of this State.

Governor Dickerson—You are also an attorney at law?

Judge Bartine—Have been for something like thirty years.

Governor Dickerson—As chairman of the commission and acting as chairman of that commission and in conjunction with the Attorney-General, you have given considerable attention to these matters, have you not?

Judge Bartine—Certainly; that is part of my duty.

Governor Dickerson—I would like to have you make a statement to this board as to what would be your judgment as to leaving the valuation to the various Assessors?

Judge Bartine—Well, so far as the provisions of that first section are concerned, specifically naming the things which shall be valued by this board, I regard that section and the provisions of that section as mandatory. If they fail to fix the valuation of any of the property therein mentioned, there is another provision of the statute which provides that either the local Assessors or the Boards of Equalization may assess that property, but that, in my judgment, is merely to safeguard the public. It is intended to prevent the loss of revenue to the State in the event of this board not fixing all valuations which are prescribed. It is exactly the same in principle as the general rule which is prescribed by the law of assessments in general. There is a provision that if there is any property which is not assessed by an Assessor the Board of Equalization may place that property upon the assessment roll, but that does not exempt the Assessor from assessing all the property he can find, and if he voluntarily, or in any other way, fails to assess property which he ought to assess, he is officially liable for the dereliction. I do not think that the omission would make an assessment by the local authorities within the respective counties invalid in itself, because the interests of the public would have to be regarded, but I think the provision is clearly mandatory and that it is the duty of the board to assess all of the specific things which are named in that section. Now, is there anything further you would like to have me say?

Governor Dickerson—I think that is all, unless some member of the board desires to ask a question.

Mr. Miles—Mr. Chairman, I would like to ask the Attorney-General if it would or would not invalidate this assessment if we failed to place a valuation on telephone lines?

Attorney-General Stoddard—As I have heretofore stated, and as Judge Bartine has stated, the law of assessment does not depend entirely upon this Act and if any property was omitted that was required to be valued for assessment purposes by this board at this time, the Board of Equalization of the county and the County Assessor have ample authority, I believe, under the statutes to fix a valuation, but in not fixing the valuation upon the property mentioned in this section, which is the controlling section of the Act, the Act is being, in my opinion, violated and so far as the purpose of the Act is concerned, it is nullified, because if you could avoid or refuse or decline, or neglect to fix a valuation upon the property mentioned in the Act in one instance, you can in another. If you can omit telephones, you can omit railroads and the purpose of the Act is nullified and under its provisions I believe that it is the mandatory duty of this board to fix a valuation upon the property mentioned in section one.

Mr. Miles—Now, it is my understanding that the Attorney-General stated that it might invalidate the assessment. Now, what I am trying

to get at directly is whether it will, whether it is your opinion that it will or will not invalidate it.

Attorney-General Stoddard—No, I said it would perhaps raise a question as to the method pursued by the Assessor if this board neglected. Perhaps it would leave the way open for a tax suit or law suit or several of them. As Judge Bartine has stated, the Board of Assessors in neglecting to fix a valuation on that property certainly could not deprive the people of the State of Nevada of the revenue under the general assessment laws that it is entitled to. But as to the validation of the assessment, I said that there would perhaps be some doubt as to it and it could be questioned and lead to numerous, and maybe one, at least, tax suits, to test the question, but I don't think there could be any question about the statement made by Judge Bartine and the one that I made before, that the Assessors and the Board of Equalization could remedy the matter if this board neglected to fix the valuation, but this board is not doing its duty in neglecting or failing, or refusing to fix the valuation.

Governor Dickerson—The question before the board is—

Mr. Miles—Mr. Chairman, I would like to hear the motion.

Governor Dickerson—A motion was made that the matter of fixing valuations on telegraph lines be left to the various Assessors. The Chair ruled that the motion was out of order, that the law requires this board to fix valuations on telegraph lines and the motion to leave it to the various Assessors is out of order and cannot be entertained by this board. From that ruling an appeal has been taken. The question now is, Shall the decision of the Chair stand as the judgment of this board? All voting aye will sustain the Chair; all voting no will vote to overrule the decision of the Chair. As many as are in favor of this motion will, when their names are called, answer aye; those opposed, no. The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt of Douglas, Randall of Lyon, Regan of Ormsby, and Henrichs of Storey.

NOES—Messrs. Wightman of Churchill, Weathers of Elko, Bradley of Esmeralda, McTerney of Eureka, Leonard of Humboldt, Lemaire of Lander, Roeder of Lincoln, Owens of Nye, Beard of Washoe, Miles of White Pine, and McBurney of Clark.

The result of the vote was announced as follows: Ayes, 4; noes, 11.

Governor Dickerson—The decision of the Chair has been overruled by this board. What is the pleasure of the board?

Mr. Weathers—Mr. Chairman, I move that the item of assessing the values on telegraph lines be left to the various Assessors of the State.

Mr. Wightman—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wightman of Churchill, Weathers of Elko, Bradley of Esme-

ralda, McTerney of Eureka, Leonard of Humboldt, Lemaire of Lander, Roeder of Lincoln, Owens of Nye, Beard of Washoe, Miles of White Pine, and McBurney of Clark.

NOES—Messrs. Wyatt of Douglas, Randall of Lyon, Regan of Ormsby, and Henrichs of Storey.

The result of the vote was announced as follows: Ayes, 11; noes, 4. Motion carried.

Electric and Power Lines

Governor Dickerson—No. 17, electric and power lines.

Mr. Henrichs—Mr. Chairman, that also includes telegraph and telephone lines. We assess a certain percentage of the gross proceeds or earnings. I would like to hear from somebody as to the way they do in other States.

Governor Dickerson—Would you like some information on that subject?

Mr. Henrichs—Yes, sir.

Governor Dickerson—Without objection the Chair will call on Professor Thurtell.

Prof. Thurtell—Mr. Chairman, I assume that the board refers to the method of taxing gross receipts of the company, and, to make that plain, it might be better illustrated by a concrete case like this: Suppose that a company is operating with a certain mileage of railroad or telegraph or telephone, or whatever it may be. Suppose it were a telegraph line and that the gross receipts of that line amounted to \$400 per mile. Then, say that the tax will amount to \$16 per mile or 4 per cent. Now, in order to do that in this State and in California and in other States where the statutory requirement is that the assessment shall be upon an ad valorem basis it is necessary to assign to that property a value per mile which will bring that \$16 per mile. Now, then, in this State, through the year 1908, the average tax rate was 1.935, almost 2 per cent, and last year, 1909, a little less than that, about 1.9 per cent. Assuming that the tax rate was 2 per cent and you were desiring to tax a line upon an ad valorem basis in such a way that the taxes would amount to \$16 per mile, it would be necessary then to assign to that road a value of \$800 per mile. Two per cent of that would be the \$16. If a railroad or a telegraph line or telephone line, or any other property earned an income of \$1,000 per mile, the assessment in California would be upon the basis that they wanted to receive in taxes from that line an amount equal to \$40 per mile, 4 per cent of a thousand, and if the tax rate were 2 per cent, it would be necessary to assign to that road a value which when interest is taken upon that at 2 per cent would bring \$40. This would be \$2,000 per mile. Two per cent of \$2,000 would be \$40. That is the method that is used in California, so far as I know.

Governor Dickerson—So far as you know, Professor Thurtell, that is

the method used in taxing public service corporations in the State of California.

Prof. Thurtell—Yes, sir.

Governor Dickerson—As a member of the Railroad Commission of Nevada, you have statements on file in your office showing the methods used in other States?

Prof. Thurtell—Yes, sir.

Governor Dickerson—You base what you say upon the reports of other States?

Mr. Bradley—I would like to understand what you mean by the per cent of 1909. Shall we be governed by that for 1910, or shall we wait and see what they are doing?

Prof. Thurtell—I could not advise the board in regard to that.

Mr. Bradley—Then you would not advise the board to assess according to the earnings in 1909?

Prof. Thurtell—You would have to do that. The only basis you would have would be the earnings for the calendar year 1909.

Mr. Miles—Mr. Chairman, with reference to the taxation of electric lines and power lines in accordance with the gross earnings or any other earnings, I wish to say that we could not arrive at any valuation on the part of our power lines in White Pine County under such calculations. The most important power line we have in the county is that running from the Steptoe Valley Mining and Smelting Company to the mines, and there is nothing to show that I know of what their earnings are on that line, or whether there has ever been any earnings. It is a valuable line and should be placed on the roll at its proper value, and I would suggest that the lines should not be assessed according to their gross earnings or any other earnings. We should arrive at what they are actually worth. Now, with reference to power lines and electric lines, I would like very much if this board could classify and place a valuation on each and every electric and power line in the State. It would take quite a burden off my hands, I am sure, and so far as I am concerned, if the members of this board see fit to go into this matter and classify the power lines, I would be very much pleased to go into it with them. I would like to see their valuation set right here and finished. It is a hard matter, much more difficult than telegraph and telephone lines, and it is a hard matter to reach even here or any other place, and I am at a loss right now to know what to do, but I hope the members of the board will see a way out.

Mr. Bradley—Mr. Chairman, it is not necessary for us to sit here and not say anything, so I move that power lines be left to the Assessors of the several counties of the State.

Mr. Lemaire—I second the motion.

Governor Dickerson—For the reasons heretofore given with reference

to telephone and telegraph lines, the Chair rules the motion out of order.

Mr. Bradley—I move to appeal from the decision of the Chair.

Mr. Lemaire—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, Henrichs, and Miles.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, and McBurney.

The result of the vote was announced as follows: Ayes, 5; noes, 10.
Decision of the Chair overruled.

Mr. Bradley—Mr. Chairman, I move that the valuation on electric and power lines be left to the several Assessors of the various counties.

Mr. Lemaire—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, and McBurney.

NOES—Messrs. Wyatt, Randall, Regan, Henrichs, and Miles.

The result of the vote was announced as follows: Ayes, 10; noes, 5.
Motion carried.

Contract Lands

Governor Dickerson—No. 18, contract lands.

Mr. Leonard—Mr. Chairman, I move that contract lands be left to the various Assessors.

Mr. Wightman—I second the motion.

Mr. Miles—Mr. Chairman, I would like to say a word on that before it is voted on. Now, in this matter, I will say that in my county we have many acres of contract land that are perhaps worthless, but there is no man who takes up land under contract or any other way that has not an object in it, and, while it is of little importance to many, it is of great importance to a few, and I will say that in our county there are people who have a few acres under contract while there are people who have 40 acres or perhaps 100 acres here and there around in different places all over the county and are practically monopolizing the ranges through holding contract land. Now, I think if such monopolies are practiced, we should reach some means by which we can give them equal justice. Now, the big man will come in with his thousands of acres of contract land and ask the Board of Equalization to reduce them, and it is within the power of that Board of Equalization to reduce them. The little men with a few acres say it is a small item, which it is of course, and they will not bother to go to the Board of Equalization. They would rather pay their taxes than to go there, consequently they are assessed for their full value and the man with the thousands of acres is reduced. Now, I would like for this board to place a valuation on contract lands,

and I am in favor of all other land being valued here, if it is possible to do so. So far as my county is concerned, we could easily reach a valuation on each and every class of land. So far as other counties are concerned, they would perhaps have a different condition and could not reach a conclusion. The contract lands especially I would like to see valued, and I hope the board will take this matter up and take it under consideration before this vote is taken and place a valuation on the contract lands.

Mr. Leonard—Mr. Chairman, I want to ask Mr. Miles: In our county we have some land that is patented at \$15 per acre, we will say. Near by is the same kind of land raising the same crop and if you put a valuation on that the same as the contract land you are not treating the other fellow right, are you? That is why I want to leave it to the various Assessors.

Mr. Miles—I will say in reference to that that contract lands should be classified. If a man has raised a valuable crop on a piece of contract land and he has water to irrigate his contract land, his land is more valuable than that which is growing up in sagebrush, and we could easily classify it and place a uniform valuation on such land in my opinion. We can classify cultivated land, uncultivated land, wild meadow land, pasture land, and land under different cultivation, that is, cultivation for different purposes, and I would like very much for this matter to be looked into carefully.

Mr. Leonard—Mr. Miles, in my county we have cultivated land and two different classifications. Land that is off the railroad is not as good as land on the railroad. Land in Lovelock Valley has a good market, but there are others that have no market and you cannot say that cultivated land is the same here as it is there. That is why I want it left to the Assessors. He knows the conditions. There is one rancher that I could mention in Humboldt County. He has 2,000 tons of hay and no market. In Lovelock Valley they get \$12 per ton and have a good market. So I don't see how we can place valuations on lands of that kind.

Governor Dickerson—You are going back to the question, then, of gross earnings. Is there any further discussion on this question? If not, the Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wightman, Wyatt, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Randall, Owens, Regan, Henrichs, Beard, and McBurney.

NOES—Mr. Miles.

The result of the vote was announced as follows: Ayes, 14; noes, 1.

Motion carried, and the valuation of contract lands left to the Assessors of the various counties.

RAILROADS**Central Pacific**

Governor Dickerson—No. 19, railroads. The first under this order is the Central Pacific Railroad.

Mr. McTerney—Mr. Chairman, I would like to ask to have some representative of the railroad address the board.

Governor Dickerson—Is there any particular representative you would like to hear from?

Mr. McTerney—Mr. Burke.

Governor Dickerson—Mr. Burke.

Mr. J. T. Burke (Tax Attorney of the Southern Pacific Company)—Mr. Chairman and gentlemen of the board: I come here in the attitude of a voluntary witness. I have nothing especially to say except to furnish such information as you desire and I am able to furnish. We know that in the matter of taxing our company you are going to try to do your duty. We know that the Central Pacific running through Nevada has got to rise and fall with the State of Nevada. We know that in justice to every other interest in the State you are going to be just to the Central Pacific. There have been some suggestions, however, about values of railroads in other places that I would like to speak of for a minute, particularly with reference to the valuation of the railroad in California. During the last four or five years in California a great deal of study and attention has been given to the subject of taxation of corporations and it has been thought by many people who have given the matter close attention that it is desirable to separate State and local taxation, giving to the State the proceeds of taxation on certain public utility corporations. Two or three years ago, in the Legislature of 1907, a constitutional amendment was prepared suggesting such a scheme. It was the result of a long investigation of a committee composed of very bright men, members of the Legislature, the then Governor Pardee, and Professor Plehn of the University of California, a man who probably has given as close attention to the subject of finance and taxation as any in this country or any other country.

In order to arrive at a basis of taxation, however, Professor Plehn for the commission was obliged to make certain assumptions. In the first place he assumed that money was worth 6 per cent, and in the next place he assumed that railroads generally earn about 40 per cent net. If there are any such, I do not know them. In the next place he assumed that property in the State of California was assessed at 60 per cent of its value. Therefore, upon these assumptions, he arrived at the conclusion that railroad property capitalized at 6 per cent upon the basis of earning 40 per cent net, taxed at 4 per cent of its gross earnings, would be the equivalent of the average tax rate of the State during

a period of years upon an ad valorem valuation amounting to 60 per cent of the actual cash value of the railroad property. The amendment framed on these lines went further and took in certain other public utilities, as light, heat and power lines. I think the rate on those was 3 per cent. However, I may be mistaken as to that. But it was arrived at in the same manner and on the assumption that those companies earned 30 per cent net. Consequently the 3 per cent of gross earnings would produce the same result as 4 per cent of the gross earnings of the various railroads.

The amendment also provided for a 1 per cent tax upon the banks, and that tax was so great an increase of taxation on the part of the banks that the common rumor was that all of the bank people fought the adoption of the amendment before the people and certain other interests opposed the adoption of the amendment because it was deemed to be too rigid, not flexible enough; in other words, the rates might be changed only by the adoption of a subsequent constitutional amendment, and for those or other reasons, in any event, the amendment was not adopted. It was, however, readopted in the last session of the Legislature after a very considerable hearing with slight change except as to the bank rate, which was made $\frac{1}{8}$ of 1 per cent, and the provisions that the rates generally might be changed by a three-fourths vote of the members of both houses of the Legislature.

Governor Dickerson—Just one minute, Mr. Burke. Is it not a fact that the Southern Pacific is taxed this year under the 4 per cent principle?

Mr. Burke—Yes, sir, but just one moment. Immediately upon the amendment being adopted by the Legislature and submitted to the people, our State Board of Equalization adopted it as the basis for fixing taxes in the State of California upon the railroad corporations, and the injustice of it was at once manifest to the members of the Board of Equalization. They knew, as everybody knew, that the rule laid down in the constitutional amendment was based upon an assumption that property in California was assessed at 60 per cent of its value. Now a full and complete hearing was had before the Legislature when this matter was pending, and if anything was demonstrated at all it there was demonstrated the fact that property in California is assessed at about 35 per cent, consequently the assessment of the railroads upon this basis was believed by the State Board of Equalization to be unjust and unfair to the railroads. However, the system was so good a one that they felt that the thing to do was to put it into effect, even though it worked a hardship on the railroads, and then try to build the State up to it. And that is what they are doing now. The bank rates in California this year are very much lower than they were last, and eventually they will get other property in the State up to a 4 per cent gross earning system

of taxation, which will be fair to the railroads and to the people. At the present time it is not.

Now I just want to call your attention to a little thing incidental in connection with this. Recently there was a great gathering of our Democratic friends in San Francisco and they viewed with alarm everything that occurred in the State within the last four or five years except taxation and equalization. So far as the proceedings of the recent meeting were concerned, there is no Board of Equalization. Consequently everybody realizes that the railroad was paying more taxes under this system than it should. In the course of years other property will get up to it and it will be fair.

Now I want to say that as far as Nevada is concerned, if you gentlemen are minded to do that and will adopt the views of the California Tax Commission and put the property of the State of Nevada on a 60 per cent basis of the actual cash value, we will be very glad to be assessed in the same way.

Governor Dickerson—Do you know what the valuation of the Central Pacific would be if the California system was adopted?

Mr. Burke—No, sir.

Governor Dickerson—Something over \$66,000.

Mr. Burke—The only authority I have here is your Mr. Bartine, who in 1905 goes into your valuation extensively, and I take it that Nevada is about 35 per cent, about what California was. I want to say that the Central Pacific paid in the State of Nevada last year \$440 a mile taxes.

Attention has been called to Kansas, Nebraska and other States. In 1907, according to the Interstate Commerce Commission, the average taxes paid per mile of road were \$305 for Kansas, for Nebraska \$240; the total for the United States was \$349, or \$100 less than we paid on the Central Pacific here in Nevada. In the State of Iowa the average taxes paid per mile of railroad was \$217. Now the Central Pacific is unquestionably the largest taxpayer of the State of Nevada. It puts its case in the hands of you gentlemen. We know you are going to do what is right with it. We only want you to bear in mind that last year we paid 14 per cent of all the taxes paid in Nevada. The railroads in the State of Nevada last year paid over 35 per cent of all the taxes paid in the State. Nevada is a mining State, yet I want to say that the railroads in the three years last past will have paid more taxes than the mines have paid in the forty-odd years in the history of the bullion tax.

Governor Dickerson—How is that?

Mr. Burke—I will say that the railroads have paid more than the entire bullion taxes for forty years.

Governor Dickerson—I disagree with you in that statement. That is the State tax.

Mr. Burke—That is the State tax, gentlemen. I am mistaken about

that. The State tax on mines amounts to \$1,863,000. My statement was that the railroad taxes for the three years would amount to more than that.

Governor Dickerson—You will understand, Mr. Burke, that these taxes are derived from the net proceeds of the mines; that the hoisting machinery, etc., are not included in that.

Mr. Burke—I understand that. The only point I was making was that we pay a great deal of money in proportion.

As I said, gentlemen, I am here prepared to furnish any information to the board that its members may want.

Governor Dickerson—I would like to ask you, Mr. Burke, what is the actual cash value of the Central Pacific Railway per mile?

Mr. Burke—For what purpose?

Governor Dickerson—For purposes of rate making or taxation. What do you consider the actual cash value of the Central Pacific Railway?

Mr. Burke—I cannot answer that.

Governor Dickerson—You are the tax adjuster, are you not?

Mr. Burke—I am. I am not competent to answer the question as to the actual cash value.

Governor Dickerson—Who would know?

Mr. Burke—I do not know.

Governor Dickerson—Would the vice-president?

Mr. Burke—Yes, I should say he would.

Governor Dickerson—If he said it was worth \$100,000 a mile, would you believe it?

Mr. Burke—Yes, sir.

Governor Dickerson—Do you know the capitalization?

Mr. Burke—No, sir.

Governor Dickerson—Do you know the net operating revenue of the road for 1908?

Mr. Burke—Yes, sir. It would not be fair for purposes of taxation to take the entire road. In California they insist on taxing separately our terminal properties, and the State of California insists on taking to itself all taxes raised on that valuation. If you are going to take a proportionate mileage of the cash value based on earnings to the State of Nevada, you are going to inflict upon us double taxation because you will tax that property that is already taxed in California.

Governor Dickerson—We will take it from another viewpoint. Are you acquainted with Mr. C. B. Seger?

Mr. Burke—Yes, sir.

Governor Dickerson—Do you know him to be the auditor of the Southern Pacific Company?

Mr. Burke—Yes, sir; he was at one time auditor of the Southern Pacific Company.

Governor Dickerson—Would he have available information as to the value of the property?

Mr. Burke—He would have access to the books with reference to the cost of property.

Governor Dickerson—Anything he would say would probably be right?

Mr. Burke—No, sir; it would simply show the items on the books as to what the property cost and in no sense the value of the property.

Governor Dickerson—You stated a moment ago that you did not know what the value was. He would know what the cost of the road was?

Mr. Burke—Yes, sir.

Governor Dickerson—He would also know what the outstanding bonds were, the value of the bonds?

Mr. Burke—Yes, sir.

Governor Dickerson—He would know the amount of money that road earned during any year?

Mr. Burke—He should know that.

Governor Dickerson—I think that is all for the present, Mr. Burke, unless some one desires to ask some questions.

Mr. Burke—I would like to say as to Mr. Kruttschnitt's statement, referred to in some publication concerning what Mr. Kruttschnitt testified to in Salt Lake, was that the cost of reconstruction of the Central Pacific Railroad Company's property apportioned to the State of Nevada was \$132,000 or \$133,000 per mile. Now that was merely a book-keeping item. As all of you gentlemen here know, the Central Pacific Company that runs through Nevada today is not the same road that ran through a few years ago. In fact, there is very little of the old road left. When Mr. Harriman took hold of these properties he was able, by working pretty hard, to get the credit and the money to permit him to entirely rebuild these properties. Now, what Mr. Kruttschnitt testified to in Salt Lake was that the total cost of reconstruction of the Central Pacific line was an amount which when apportioned to Nevada on a mileage basis would make \$132,000 or \$133,000 per mile for the State of Nevada. You all know that eleven miles of bridge across Salt Lake went into that and goodness knows how many hundreds of thousands of dollars a mile that cost. But the cost of the Lucin cut-off was apportioned to the State of Nevada in those figures.

Governor Dickerson—You have read Mr. Kruttschnitt's testimony, have you not, before the Interstate Commerce Commission?

Mr. Burke—Only so much as you quoted.

Governor Dickerson—You did not read that it was only a nominal amount; that the proportion of the bridge across there was so small that it made it \$130,000 a mile to reconstruct it; that the additional cost per mile of the bridge portion was immaterial. I have the testimony here

and will refresh your memory. I read from page 448 of the Interstate Commerce Commission Docket No. 2662:

"Passing on to other items, the general reconstruction of the Union Pacific, made in 1900 to 1903,"—

We would infer from your argument, Mr. Burke, that it covered a long period, but this cost of construction was between the years 1900 to 1903. "covering 183 miles, with a proper allowance for these different items, ran up to \$90,000 a mile. Sundry items of second tracking on the Union Pacific ran from \$95,000 to \$114,000 a mile. Southern Pacific reconstruction between Ogden and Reno, which was put in in 1902 to 1904, embracing 323 miles, ran up to \$132,000 a mile. A piece of O. R. & N. construction of twelve miles between Troutdale and Bonnevill near Portland, \$123,000 per mile. Oregon and Washington Railroad, for which very careful estimates were made, including the actual prices paid for terminal facilities in Tacoma and Seattle, but excluding the bridge over the Columbia River used by us, which we lease from the Northern Pacific, ran up to \$246,000 per mile, of which the item of terminals alone was responsible for \$98,000 a mile."

Now I will read the cross-examination by Mr. Prouty, pages 468-70 of Interstate Commerce Commission Docket No. 2662:

Here is a question by Commissioner Prouty:

Commissioner Prouty—Let me ask a question. No. 10, reconstruction, Ogden-Reno; that includes the bridge across Salt Lake?

Mr. Kruttschnitt—No, sir; I think not.

Commissioner Prouty—323 miles there.

Mr. Kruttschnitt—Let me see whether it includes it or not. I was under the impression it did not. Items 15, 16, 17 and 18—from Ogden to Reno would include the bridge, yes.

Commissioner Prouty—How many miles long is that bridge?

Mr. Kruttschnitt—It think it is eleven miles.

Commissioner Prouty—Do you remember what it cost?

Mr. Kruttschnitt—The bridge proper, no.

Mr. Dillard—Do you remember what that eleven miles cost per mile?

Mr. Kruttschnitt—No.

Mr. Dillard—You do not remember?

Mr. Kruttschnitt—No.

Mr. Dillard—We will be pleased to let your honor have it.

Commissioner Prouty—No, I simply desired to know how much effect it produced on the general item. It was very expensive construction, as I have always understood.

Mr. Dillard—Yes, it is expensive construction.

Mr. Kruttschnitt—The mileage, however, is only about 3 per cent of the total mileage, and while the per mile cost is high, the effect on the total is not very great; it is only a little over 3 per cent of the total mileage.

Mr. Burke—That is the bridge, and that is only a short section of the railroad across the Salt Lake, if you recollect. There is a great deal of filling there that is not included in this.

Governor Dickerson—He was testifying as to the per mile value of the

reconstruction in Nevada. Has any member of the board any questions to ask Mr. Burke?

Mr. Miles—Mr. Chairman, I would like to ask Mr. Burke: Mr. Burke, do you know how many years a set of ordinary ties as are now under the rails of the Central Pacific will last?

Mr. Burke—I do not know, Mr. Miles. I am not familiar with the physical conditions over here.

Mr. Miles—Do you know how long a set of rails will last?

Mr. Burke—That is very varying. Over here on a straight track a very long time. In the Sierras nineteen months is the average life of a 110-pound rail.

Mr. Miles—I would like to ask you how much bonds there are outstanding against the Central Pacific?

Mr. Burke—I could not give you that information at once. I could a little later in the day, Mr. Miles.

Mr. Miles—Do you know who holds those bonds?

Mr. Burke—No, sir, I do not; they were sold in the market.

Mr. Miles—Do you know if the Central Pacific does?

Mr. Burke—No, sir; I do not believe it.

Governor Dickerson—As a fact the Southern Pacific Company holds the bonds.

Mr. Burke—I do not know.

Mr. Miles—Do you know what interest these bonds bear?

Mr. Burke—No, sir; I do not.

Governor Dickerson—Would you regard a 35 per cent assessment of the valuation of the Central Pacific an unreasonable assessment in this State?

Mr. Burke—On what basis of the valuation of the road?

Governor Dickerson—The testimony of the sworn officers of the company.

Mr. Burke—That testimony is not admissible here. It is not before the board. I would suggest that if the board will formulate a set of rules and ask for the production of certain testimony here at these hearings, we will be very glad to have it here for your perusal. The other States all do it. California prescribes what we shall make to the board.

Governor Dickerson—The railroads knew this hearing was to be had on this day and they should come here prepared to make any statement to the board that might be of value to the board.

Mr. Burke—I think I can furnish any information that has been asked for so far except the matter of opinion of the value of the property.

Governor Dickerson—You stated that you had no knowledge.

Mr. Burke—No, sir, and am not authorized to give an opinion.

Governor Dickerson—I would like to call Professor Thurtell. If any

member of this board fails to understand these statements, I would be pleased to have them ask any questions they may desire.

Prof. Henry Thurtell—This is a set of tabulated statements that were made up by the members of the Railroad Commission at the request of the Governor for the use of the members of this board, and I think a portion of this was put together in such shape that it might be transmitted to members of the board, was it not?

Governor Dickerson—Yes.

Prof. Thurtell—There are two pages of statistical data here that are not particularly exciting reading, but show better than anything else that can be shown certain data that might be of value and of interest to the members of this board. It shows the operating revenues and the operating expenses and the net operating revenue or deficit of each railroad in the State and those that are operating across the State, partly within the State and partly outside. It shows something with regard to that also. Wells, Fargo & Co.—the gross earnings that were earned in this State last year, and the Western Union Telegraph Company and the Pacific States Telegraph and Telephone Company. It shows that. In regard to the particular railroad under discussion, the operating revenues are shown to have been \$12,608,554.72, and that refers to a division of that that was earned in this State, although that tabulation does not show that.

Mr. Burke—May I ask Professor Thurtell for what year that was?

Prof. Thurtell—That was for the year 1909. The entire earnings of the Central Pacific Railroad Company were somewhere in the neighborhood of \$30,000,000 and this I should judge had been assigned to Nevada upon a mileage basis—that is the total net of the entire road. The affidavits that were made in the court for the benefit of Judge Farrington at the time of the rate hearing in 1907 showed the actual earnings that were made within the State of Nevada for that year, gross and net. The gross earnings within the State that year were about \$12,000,000, in fact a little above that, I think nearly \$13,000,000. The net earnings of the road within the State that year amounted to about \$7,000,000.

Governor Dickerson—How much would that be per mile of road?

Prof. Thurtell—If there are 450 miles of road, the net revenue per mile would be the quotient of \$7,000,000 divided by 450. It is about \$15,000 per mile of net earnings that year. Since that time no data has ever come to the Railroad Commission that would enable it to set aside the mileage in Nevada so that the railroad company had made so much net earnings. At the hearings that were given before the Interstate Commerce Commission at Reno in October data was shown that the earnings on freight which touched Nevada; they included that which was taken up and laid down in Nevada, that which started in the

State and which came from the outside and that which passed through, the earnings of the Central Pacific upon that freight were \$15,000,000. There is no doubt the mileage in Nevada earns all its fair proportion of the cost of the Central Pacific in Nevada, 450 miles of the main line, and the main line is earning the money.

Mr. Burke—It is within the State, just a trifle more than a third of the total mileage. You are giving to the main line—

Prof. Thurtell—You misunderstand the statement. I mean this: If you would take the money that is earned by the Southern Pacific Company which stops and starts in Nevada, that would be local freight purely, that would be \$330,000. Add to that freight which starts in Nevada and goes out and that which starts outside and comes into the State, that freight amounts to about \$4,700,000. Now take the earnings upon freight which passes through the State, that is \$10,000,000, and the three together make the \$15,000,000 to which I have referred.

Governor Dickerson—What percentage, Professor Thurtell, would that be upon a valuation of \$100,000 per mile, the net income, the net earning capacity of that road?

Prof. Thurtell—Well, there are about 1,500 miles of Central Pacific mileage. Upon the assumption that it is worth \$100,000 a mile the entire railroad would be worth the product of 1,500 multiplied by \$100,000, which would be \$150,000,000. Now, the gross earnings of the Central Pacific Company were \$32,000,000 in the year 1907. Those gross earnings would amount to approximately 20 per cent upon that valuation of \$100,000 per mile. The net earnings the same year were about \$12,000,000, which would amount to a net earning of 8 per cent upon the valuation of \$150,000,000. (See page 43 of Stipulations and Affidavits, in United States Circuit Court, District of Nevada, *Southern Pacific Co. v. R. R. Commission of Nevada, et al.*)

Governor Dickerson—What are you reading from?

Prof. Thurtell—This is Mr. Seger's affidavit.

Governor Dickerson—That is on file in the United States Circuit Court for this district?

Prof. Thurtell—Yes, sir. "Gross earnings, \$32,192,827.13; expenses, \$18,282,968.29" (page 42, etc.), leaving \$14,000,000 approximately of net earnings which upon a valuation of \$150,000 would be approximately 9 per cent earnings on the basis of \$100,000 per mile.

Mr. Burke—Mr. Chairman, if I might be permitted right here, I would like to read an excerpt from a decision in the Circuit Court of Appeals of the Eighth Circuit decided by Judge Sanborn in September last in a case involving practically the matter that we have before us now. With reference to the consideration by a Board of Equalization of testimony given by officers of the company before the Interstate Commerce Commission, the court says:

We lay out of consideration here a report of the complainant to the Interstate Commerce Commission for the year ending June 30, 1905, which was introduced in evidence by the defendant, because there is no proof that the assistant to the president and the assistant general auditor, who appear to have made that report, were empowered by the railway company to make any statement or admission on its behalf in the matter of the taxation of its property, and the statements of agents and attorneys authorized to act and admit for their principals in one suit, litigation, or legal proceeding are not admissible against their principals in another such suit or proceeding, in which different issues are involved, without proof of their authority to act and admit in the latter suit or proceeding (*Miller v. United States*, 66 C. C. A. 399, 413, 133 Fed. 337, 351; *Stone v. Bank of Commerce*, 174 U. S. 412, 421, 19 Sup. Ct. 747, 43 L. Ed. 1028; *Horseshoe Mining Company v. Miners' Ore Sampling Co.*, 77 C. C. A. 213, 214, 147 Fed. 517, 518; *New York Life Ins. Co. v. Rankin*, 162 Fed. 103, 108, 98 C. C. A. 103), and because this report does not cover the period of time upon which the valuation for taxation was required to be based, and it was not made for that purpose in pursuance of any statute or otherwise. (*Atchison, T. & S. F. Ry. Co. v. Sullivan, County Treasurer, et al.*, Circuit Court of Appeals, Eighth Circuit. Sept. 23, 1909).—Federal Reporter Advance Sheet, Dec. 23, 1909, p. 456.

Governor Dickerson—In other words, the officers of that road have a right to testify before the Interstate Commerce Commission for the purpose of rate making, but cannot testify for the purpose of taxation. I think this board has full power to investigate the value of that road from any source it can get the information.

Mr. Burke—I merely submit that the admissions before the Interstate Commerce Commission and before the Board of State Railroad Commissioners are not competent to bind the company here.

Attorney-General Stoddard—Do you contend, Mr. Burke, that this board must be confined to certain rules of procedure in considering testimony as to its competency, etc.?

Mr. Burke—The only point in it, General, is that the board is meeting for one purpose here, and these statements were made for another purpose, and it is not competent to introduce them here to bind the company by them.

Attorney-General Stoddard—Don't you think the board has the right to get this information outside from any source it sees fit?

Mr. Burke—I think the board has the right to get it in any way they see fit.

Attorney-General Stoddard—Would not the affidavits of its own officers be correct?

Mr. Burke—The purpose of this hearing is to find the value of the Central Pacific for purposes of taxation.

Attorney-General Stoddard—Do you think a court would inquire into the sources of information into which this board went?

Mr. Burke—I think it would.

Governor Dickerson—This board is unfortunate then, because it cannot get any information from the tax adjuster. From whom is the board going to get this information?

Mr. Burke—I say if the board will formulate a system under which we will be asked to produce information here, we will produce it. Now we have not been asked. I had no knowledge of what I might be called upon to produce here.

Governor Dickerson—The actual cash value of the road, Mr. Burke, is what the board wants, and that is what they are sworn to assess this road at. You have some more statements there, Mr. Thurtell. Will you please explain them?

Prof. Thurtell—There is another statement of the gross taxes paid in the State of Nevada for the years 1907, 1908, and 1909. The statement that was made by Mr. Burke—I think I must have misunderstood that, or else this is in error, and I think it is not in error; I think it is taken from the State Controller's reports, in which the tax rate on the Central Pacific Railway last year amounted to \$398.54. I assume that meant the property that was used in railroad service, while I thought your statement not only referred to that, but to lands owned by the company.

Mr. Burke—My statement shows from vouchers that have been made and the last half of the taxes unpaid that we paid for account of the Central Pacific on company property, exclusive of land, \$196,617.35.

Prof. Thurtell—In our reports the taxes are \$179,343.11.

Mr. Burke—This has been taken from the accounts on file in my office. They get it by counties.

Mr. J. F. Shaughnessy (Railroad Commissioner)—We have it, Mr. Burke, as reported by your company.

Prof. Thurtell—I think this includes half the taxes for one year and half for another.

Mr. Burke—This includes the taxes for 1908 and 1909 tax year. I think our figures only differ because yours cover calendar years and mine fiscal.

Prof. Thurtell—No, I think yours cover calendar years and ours fiscal.

Mr. Burke—At the same time the tax on lands during that period was on an assessment of \$3,000,000 and the taxes were \$60,000 additional. So that is not calculated.

Prof. Thurtell—The rate per mile probably made up of the fiscal year 1909 shows a tax rate of \$398.54, and it shows the taxes in 1909 just a little less than the taxes for 1908, and in that year they were \$3,000 higher than in 1909.

Governor Dickerson—I would like you to read the different valuations on the Central Pacific as testified to by the officers of the road.

Prof. Thurtell—I don't think I have that. Please state that again?

Governor Dickerson—I think I have the statement here. Suppose

you read the different valuations placed on the different roads and the percentage as testified to by the officers of the road.

Prof. Thurtell—(Reading):

**AN EXHIBIT OF RAILROAD, TELEPHONE, TELEGRAPH, AND
EXPRESS COMPANY OPERATIONS FOR 1909**

Railroads and carriers	Operating revenues (gross)	Operating expenses	Net operating revenue or deficit	Operating revenues (gross) in Nevada
Bullfrog-Goldfield R. R.	\$177,745.55	\$163,756.22	\$13,989.33	
Barnwell & Searchlight Ry.	9,403.53	11,727.75	12,324.22	
Central Pacific Ry.	12,608,554.72	9,928.41	12,598,626.31	
Eureka & Palisade Ry.	129,371.64	125,234.96	4,136.68	
Las Vegas & Tonopah R. R.	304,364.99	286,295.08	18,069.91	
Nevada & California Ry.	1,126,191.71	734,397.87	391,793.84	
Nevada-California-Oregon Ry.	406,668.10	177,811.35	228,856.75	
Nevada Central R. R.	75,388.02	52,202.80	23,185.22	
Nevada Northern Ry.	1,099,320.31	429,647.78	669,672.53	
S. P. L. A. & S. L. R. R.	7,450,461.82	4,968,549.69	2,481,912.13	
Silver Peak R. R.	22,241.48	20,008.56	2,232.92	
Southern Pacific Company	81,402,177.44	45,879,951.85	35,522,225.59	
Tonopah & Goldfield R. R.	910,018.82	681,583.48	228,435.34	
Tonopah & Tidewater R. R.	458,277.88	299,396.07	158,881.81	
Virginia & Truckee Ry.	286,347.30	180,130.25	115,217.05	
Wells, Fargo & Co.	24,476,432.37			\$850,185.68
Western Union Tel. Co. (for 1908) ..	23,582,212.09	25,179,215.33	3,402,996.76	201,353.88
Pacific Tel. & Tel. Co.	11,172,067.00	7,704,243.00	3,467,824.00	52,477.00

¹Deficit.

**GROSS TAXES PAID BY CARRIERS TO STATE OF NEVADA, FOR
YEARS 1907, 1908, AND 1909**

Railroads and carriers	1907	1908	1909	Mileage	Taxes paid per mile of line, 1909
Barnwell & Searchlight Ry.					
Bullfrog-Goldfield R. R.		\$11,350.00	\$9,141.46	83.01	\$110.14
Central Pacific Ry.	\$172,562.89	182,008.52	179,343.11	450.89	398.54
Eureka & Palisade Ry.	4,206.83	4,413.99	4,361.29	88.00	49.56
Las Vegas & Tonopah R. R.	15,202.36	24,333.60	45,069.57	199.47	225.35
Nevada & California Ry.	47,649.56	90,945.93	71,993.19	222.43	324.29
Nevada-California-Oregon Ry.	1,646.62	1,973.85	2,147.94	28.14	76.71
Nevada Central R. R.	4,851.33	4,733.00	4,684.10	93.30	50.36
Nevada Northern Ry.	13,891.25	19,153.30	20,976.00	165.08	127.13
S. P. L. A. & S. L. R. R.	47,968.11	47,322.79	57,969.94	243.02	238.56
Silver Peak R. R.			1,055.16	19.00	55.54
Southern Pacific Company					
Tonopah & Goldfield R. R.	44,012.97	55,419.03	45,850.66	109.40	420.65
Tonopah & Tidewater R. R.			6,547.31	36.25	181.86
Virginia & Truckee Ry.	14,197.08	15,600.12	16,388.66	67.48	242.79
Wells, Fargo & Company			2,657.74		
Western Union Tel. Company		4,752.41			
Pacific Tel. and Tel. Co.		1,695.10	1,727.00		
For purpose of comparison taxes paid by Central Pacific Railway in California are given below:					
Central Pacific Ry.	\$424,531.66	\$550,282.63	\$630,721.52	\$748.00	\$843.00

NOTE—These taxes do not include assessment on lands or other outside properties not used in operations.

STATEMENT

Railroads	Capitalization and bonded indebtedness per mile, 1909	Expenditures per mile of line to June 30, 1909	Assessed value per mile of line, 1909	Per cent of assessed value to total expenditures	Net operating revenue per mile of road, 1909
Barnwell & Searchlight Ry.....	\$11,951.00	\$11,973.88	\$3,000.00	25.06	\$100.05
Bullfrog-Goldfield R. R.....	46,991.00	46,305.55	6,000.00	12.95	168.53
Central Pacific Ry.....	142,503.00	150,310.75	18,500.00	12.30	8,142.86
Eureka & Palisade Ry.....	3,996.00	4,154.38			47.01
Las Vegas & Tonopah R. R.....	7,573.58	16,489.51	6,000.00	36.38	90.59
Nevada & California Ry.....	16,194.00	15,663.23	15,000.00	95.76	928.05
Nevada-California-Oregon Ry.....	16,244.00	16,999.41	3,000.00	17.65	1,243.72
Nevada Central R. R.....	16,078.00	16,077.17			248.50
Nevada Northern Ry.....	18,173.00	16,407.09	9,000.00	54.85	4,056.59
S. P. L. A. & S. L. R. R.....	66,130.00	70,601.02	9,000.00	12.74	2,245.37
Silver Peak R. R.....	10,555.55	11,568.11			117.52
Southern Pacific Company.....					6,305.85
Tonopah & Goldfield R. R.....	34,156.00	37,744.95	12,000.00	31.79	2,088.07
Tonopah & Tidewater R. R.....	24,762.00	24,083.98	6,000.00	24.91	878.52
Virginia & Truckee Ry.....	74,096.00	73,826.33	8,250.00	11.18	1,707.42

NOTES—Figures in italic represent deficit. The net operating revenue of the Central Pacific Railroad, per mile of road, is arrived at by taking the amount received for lease of road, deducting fixed expenses, and dividing the remainder by the mileage.

Governor Dickerson—Are those statements as shown by the records in your office?

Prof. Thurtell—Yes, they are compiled from the records in our office. The capitalization and bonded indebtedness amounted to \$142,503 per mile; total expenditures per mile of line to June 30, 1909 (this would be shown from the annual report) amounts to \$150,000,310.75. That is not a good comparison for this reason: The value of the line as testified to does not refer to the main line, but refers to all the property used in the railroad service. The assessed value was \$18,500 per mile last year, but considering all the property used in service last year it would be about \$22,000 per mile, and that should be compared with the \$150,000, the cost, or the \$142,000 of bonded indebtedness.

Governor Dickerson—Take the \$22,000; what percentage would that be as compared with the amount testified to by the officers of the road?

Prof. Thurtell—This is testimony that goes to the cost of the road.

Governor Dickerson—What the road has cost.

Prof. Thurtell—It is just a little above 14 per cent.

Governor Dickerson—That would be including everything that is used in the operation of the road?

Prof. Thurtell—Everything that is used in the railroad service.

Mr. Shaughnessy—We have also a statement of the capitalized value.

Mr. Burke—May I ask the Professor a question with reference to this?

Prof. Thurtell—Yes, sir.

Mr. Burke—You understand that that includes the cost of the Central Pacific Railway that is abandoned, don't you?

Prof. Thurtell—Yes, sir.

Mr. Burke—That it does not refer particularly to the cost of the property as now operated by the Central Pacific Railway Company.

Judge Bartine—Professor Thurtell suggested that these figures do not go to the actual cash value of the road; nevertheless the fact is that in Judge Farrington's court the cost of the road, the original cost, was given at \$212,000,000, and that was used as the basis upon which they were entitled to earn money. Therefore they must have considered that to be the actual cash value of the road because it could have been introduced for no other purpose. That averaged about \$146,000 per mile, and, as Mr. Seger apportioned it, \$66,000,000 of that value was to be assigned to the State of Nevada upon a mileage basis, and upon that they claim the right to earn freight and passenger earnings in this State.

Mr. Burke—I think it is conceded that the company is entitled to earn something on its capitalization. Take our neighbor, the Salt Lake road. They have got to rebuild eighty-five miles next year. Surely you gentlemen will not want to assess them the value of that eighty-five miles of railroad that an all-wise Providence saw fit to take away from them. Their entire road was put out of business. We are in much the same position.

Judge Bartine—I would like to ask Mr. Burke a question. We never raise a question with respect to the sufficiency or the excessive character of any charge that we are not at once confronted by figures and tables from the railroad people. They tell us how much the road cost, how much it takes to produce it, how much their gross earnings are, and how much the net is which remains, and included in their expenses is always the taxes they pay. Therefore they claim a right to a net earning over all taxes, and for that reason the tax question enters into every rate question with them. The proposition of taxing property is simply a question of the actual value of the property assessed at its reasonable proportion compared with other property. Now, if the officials of your company go before Judge Farrington and swear that it is worth \$212,000,000, and worth \$66,000,000 in this State, is that not a fact before this board just as much as it was before Judge Farrington. Is it not a fact?

Mr. Burke—No, sir.

Governor Dickerson—For what purpose would it be a fact?

Mr. Burke—Not for this purpose.

Judge Bartine—How are you going to get at it?

Mr. Burke—I have just read here the opinion of a very high court on that question.

Judge Bartine—Let me suggest, Mr. Burke, that the Supreme Court of the United States by a much higher authority has laid down the rule that what property is worth for rate making purposes it is worth for the purpose of taxation.

Mr. Burke—I should like to see it.

Judge Bartine—I shall show it to you.

Attorney-General Stoddard—Is it not in 154 U. S.?

Judge Bartine—I cannot remember the number of the volume. It was with reference to the Adams Express Company in Ohio.

Mr. Shaughnessy—This is in relation to what Mr. Miles wanted to know about the bonded indebtedness and interest, etc. (Reading):

In 1907 the Southern Pacific Company made before the United States Circuit Court at Carson City, Nevada, an exhaustive showing of valuation, earnings and expenses, segregated and credited to the Central Pacific mileage within Nevada, in the case of Southern Pacific and others vs. the Railroad Commission of Nevada, for the purpose of trying to show that the rates prescribed by the Nevada law were confiscatory. C. B. Seger, auditor of the Southern Pacific Company, introduced a sworn affidavit showing the valuation of the Central Pacific within Nevada to be \$66,000,000, or \$146,936.73 per mile, covering 450 miles, of which 445 miles are main line and 5.89 miles are branch line. Total mileage of the Central Pacific Railway Company as reported June 30, 1907, 1,485 miles.

The stock and bond valuation of the Central Pacific Railway Company as shown in Mr. Seger's affidavit is as follows:

Funded debt of the Central Pacific Railroad Company, issued and outstanding June 30, 1907, and covered by interest-bearing mortgage bonds was	\$116,947,043.12
The interest on said funded debt for 1907 was	\$4,476,538.79
The capital stock of the Central Pacific Railway Company issued and outstanding (common and preferred) June 30, 1907, was	\$80,675,500.00
The said capital stock was classified and shown as follows:	
Common stock	\$67,275,500.00
Preferred stock	\$13,400,000.00
Comprehending under the general term "Capitalization" both the stock and funded debt before shown, the total outstanding capitalization of the Central Pacific Railway Company June 30, 1907, was	\$197,822,543.12
Average valuation per mile, outstanding capitalization.	\$133,079.00
Total mileage of the Central Pacific Company as reported June 30, 1909	1,547 miles
The funded debt of the Central Pacific Railway Company outstanding June 30, 1909, as reported under oath to the Railroad Commission of Nevada and covered by mortgage bonds is	\$125,780,000.00
The interest accrued on this amount for 1909 is	\$4,931,283.03
Of the above funded debt the Southern Pacific Company owns only ..	\$2,902,018.25
The capital stock of the Central Pacific Railway Company outstanding June 30, 1909, is	\$81,075,500.00

The above capital stock is owned and held in the treasury of the Southern Pacific Company and is classified as follows:

Common stock	\$67,275,500.00
Preferred stock	\$13,800,000.00
Total outstanding capitalization of the Central Pacific Railway Company June 30, 1909, was	\$206,855,500.00
Average valuation per mile, outstanding capitalization	\$133,770.00

By comparison it will be noted that there has been an increase of \$8,732,957 in the funded debt outstanding June 30, 1909, over June 30, 1907, and an increase of \$400,000 in the capital stock outstanding, while for the same period there has been an increase in the mileage of the Central Pacific Company of 62 miles.

Seger's affidavit further shows that gross earnings of the Central Pacific Railway Company from all business credited to the Nevada mileage for the year ending June 30, 1907, was

\$12,005,443.23

Average per mile, gross earnings.....	\$28,625.75
Operating expenses in Nevada (same period).....	\$5,061,827.75
Net operating income in Nevada, exclusive of taxes (same period).....	\$6,943,615.48
Average per mile net operating income, credited to Nevada mileage of the Central Pacific Railway Company.....	\$15,399.59
Gross earnings of the Central Pacific Railway Company, taken as a whole for the year ending June 30, 1907.....	\$32,192,827.33
Operating expenses, including taxes	18,975,089.36
Net operating income.....	\$13,217,737.97
Average per mile net operating income, Central Pacific Railway Company, taken as a whole.....	\$8,900.00

From the foregoing it will be noted that the earning power of the Nevada mileage is 173 per cent greater than for the Central Pacific Railway Company taken as a whole.

The foregoing exhibit of operation of the Central Pacific Railway Company for the year ending June 30, 1907, shown in Seger's affidavit, was made for the purpose before mentioned, in considerable more detail than the earnings and expenses are regularly reported to the Interstate Commerce Commission and the Railroad Commission of Nevada. For example, the Southern Pacific Company, the lessee and operating company of the Central Pacific Company, does not report to the commission the gross earnings and operating expenses, but instead they show in the Central Pacific annual reports, as provided by a form adopted by the Interstate Commerce Commission and the Nevada Commission for a railway company which maintains an independent corporate existence, though not keeping operating accounts for the reason that its property is leased or is otherwise assigned to another company for operation; under a heading entitled: "Income From Lease of Road" and which should properly represent net operating income:

Income from lease of road as reported by Central Pacific Railway Company to the Railroad Commission of Nevada for a period of three years is as follows:

1907.....	\$11,967,062.02
1908.....	\$11,080,225.44
1909.....	\$12,598,626.31

It may be noted that there is a large discrepancy between the \$11,967,062.02, income from lease of road, as reported by the Southern Pacific Company in the Central Pacific Railway Company's annual report to the Railroad Commission of Nevada for 1907, and the \$13,217,737.97, sworn to in the Seger affidavit as net operating income after deducting taxes. Taxes have not been deducted from the \$11,967,062.02 shown in the annual report. By deducting taxes as shown for the Central Pacific Railway Company for 1907, \$847,061.18, there is left \$11,120,000.84. This leaves a difference in income unaccounted for of \$2,197,737.13, and, unless this was the amount which was taken off by the Southern Pacific Company in the operation of the Central Pacific Railway Company as its proportion in the division of revenue over and above the amount necessary to pay all operating expenses, fixed charges, etc., and the 6 per cent on capital stock as provided in lease before shown, the Railroad Commission is unable to account for it. If this assumption is correct, then it is fair to assume that similar profits have been made by the Southern Pacific Company in the operation of the Central Pacific Railway Company for the years 1908 and 1909, over and above the profits they have realized from dividends on the Central Pacific Railway Company stock, all of which they own, from interest on a portion of the Central Pacific mortgage bonds which they own and from large returns for hire of rolling stock and equipment owned by the Southern Pacific Company and rented to the Central Pacific Railway Company for the transaction of its business as a common carrier.

For the fiscal years ending June 30, 1907, 1908, and 1909, a dividend of 6 per cent on Central Pacific Railway Company common stock and 4 per cent on preferred stock was paid out of income from lease of road, after paying interest on funded debt and taxes, also substantial amounts not disbursed were carried to surplus account, which account, having been accumulating over a period of years, now totals over \$25,000,000, which has increased and accumulated from \$2,000,000 in 1898, a period of eleven years.

Interest on funded debt, taxes, dividends and surplus for the three-year period shown by the Central Pacific Railway Company's reports, sworn to and on file with the Railroad Commission of Nevada, are as follows:

INTEREST

1907—Interest on funded debt and miscellaneous interest. \$4,538,211.43
 1908—Interest on funded debt and miscellaneous interest. 4,395,193.19
 1909—Interest on funded debt and miscellaneous interest. 4,931,283.03

TAXES

Year	Ad valorem tax on the value of real and personal property on Nevada mileage	Taxes on real and personal property on the system as a whole	Taxes on property owned, but not used in operation, such as lands and other outside property within Nevada	Total taxes on all property of Central Pacific Company in California, Nevada, Utah and Idaho
1907	\$172,562.89	\$629,121.07	\$43,332.43	\$847,061.18
1908	182,008.52	862,775.00	43,650.45	1,032,360.35
1909	179,343.11	924,551.78	56,428.89	1,102,324.48

DIVIDENDS

Capital stock		Balance carried to surplus account after payment of interest, taxes and dividends
1907—Common—6 per cent.....	\$4,036,530.00	\$2,198,143.13
1907—Preferred—4 per cent.....	532,000.00	
1908—Common—6 per cent.....	\$4,036,530.00	\$530,959.19
1908—Preferred—4 per cent.....	540,000.00	
1909—Common—6 per cent.....	\$4,036,530.00	\$1,962,943.45
1909—Preferred—4 per cent.....	548,000.00	

Total accumulated surplus of the Central Pacific Railway Company, as carried forward and shown on the company's general balance sheet for June 30, 1909, was..... \$25,234,361.91

As an indication of the phenomenal increase in the earning power of the Central Pacific Railway Company during the ten-year period 1899 to 1908, inclusive, the following comparative table of earnings, introduced as evidence before the Interstate Commerce Commission at Salt Lake City, September 22 to 28, 1909, in the case of the Salt Lake Chamber of Commerce Traffic Bureau against the Central Pacific Railway Company, Union Pacific Railroad and others, for a reduction in freight rates, is herewith given:

Gross earnings for the year 1899 on a mileage of 1,359 was..... \$16,401,026.00
 Or an average per mile of..... \$12,068.45
 Gross earnings for the year 1908 on a mileage of 1,525 was..... \$33,456,141.32
 Or an average per mile of..... \$22,378.69
 It will be noted that this is an increase for the period of..... \$17,055,115.32
 Or an average per mile of..... \$10,310.24

When it is considered that this company actually paid something less than \$400 per mile in taxes for the year 1909, it must be clear to the Assessors that the assessments are abnormally low. With this and other detailed information before the Board of Assessors for their consideration, and in view of the fact that the taxes paid by this great transcontinental line averaged something less than \$400 per mile in Nevada for the year 1909, while the amount paid in California on this same line will average something over \$800 per mile, it is confidently believed that the board will have no difficulty in placing a just assessment on the line of the Central Pacific Railway Company within Nevada at the annual meeting in January.

As the ability of railroads in Nevada to earn a fair income on their investment or the cost of their property, upon which the public is taxed by the application of freight and passenger rates, should be given careful consideration in determining a proper valuation for assessment, a showing is herewith made covering the years 1907, 1908, and 1909, indicating the financial condition and the strong earning capacity of the Central Pacific Railway Company under lease and operated by the Southern Pacific Company.

Following is a copy of operating lease executed by the Southern Pacific Company and the Central Pacific Railway Company for a period of ninety years from January 1, 1894:

Railroads, equipment and appurtenances of the Central Pacific Railroad Company leased to the Southern Pacific Company for ninety years from January 1, 1894, the Central Pacific Railway Company succeeding to said lease.

Lessee will pay to lessor a fixed yearly rental amounting to ten thousand (\$10,000) dollars, to be applied to maintaining corporate organization.

Lessee is to operate said leased property and apply the earnings and income derived therefrom to paying all operating expenses thereof, incidental expenses connected therewith, including rental of leased lines, and according to their lawful priorities to the payment of current interest, sinking fund contributions, United States requirements, etc.

On the 1st day of November in each year, the lessee shall pay to the lessor such balances, if any, of the net earnings or income received by the lessee from leased premises for the year ending on the 30th of June next preceding, as shall remain in its hands after payments provided for are made, provided that if such balance shall exceed the amount of six (6) per cent on the capital stock of the lessor, the lessee shall retain one-half ($\frac{1}{2}$) of such excess.

Lessee shall be entitled to retain and pay to itself whatever may be owing to it from lessor for or in respect of advances which may have been made by lessor.

Agreement subject to revision and change if found to work to the benefit of one party at the expense of the other.

The following paragraph explains the reorganization of the Central Pacific Railroad Company:

The Central Pacific Railway Company is an original corporation incorporated under a special Act of 1897 of the State of Utah, which acquired by purchase the properties and franchises formerly owned by the Central Pacific Railroad Company, a California corporation.

Mr. Shaughnessy—I would like to call the attention of the board to the fact that it may be noted that there is a decrease of \$3,000 in the total amount of taxes paid on personal property in 1909 as compared with 1908, notwithstanding that the valuation per mile was increased, I think, \$1,000.

Mr. Burke—That was caused by a reduction in rates.

Mr. Shaughnessy—That is a complete statement of the capitalization of the Central Pacific and its earning capacity and surplus.

Prof. Thurtell—There is one thing that ought to be remembered in

connection with that matter of taxes. It will be seen that Nevada has 450 miles of the 1,500 miles of the Central Pacific, which is exactly 30 per cent of the mileage. In 1907, 27 per cent of the taxes were paid to Nevada, in 1908, 21 per cent of the taxes were paid to Nevada, and in 1909, 19 per cent of the taxes that were paid were paid to Nevada.

Mr. Burke—That is admitted, Professor. We simply make the claim as to that that we are unfairly assessed in the State of California, and everybody who thinks about it down there agrees with us. The result of it is to make us pay more than our share of taxes. By the very reasoning of the gentlemen who framed the system we are inordinately assessed. As I said before, their system is based on an assumption of 60 per cent assessment of all property, and it is patent in California that 35 per cent is nearer a fair statement after the raising that was accomplished by the State Board of Equalization during the past year, which will probably be near 45 and the next year 60, and the rates will go down so that eventually we will pay our fair share of taxes. But, as it is, we are paying a great deal more than our fair share of taxes, and the assessment by the State Board of Equalization of the Central Pacific is only \$9,000 a mile higher than it is in Nevada, and that includes these enormously valuable terminal facilities.

Governor Dickerson—Do you know that the road is assessed at \$50,000 in Wyoming? Have you any lines of road in Oregon?

Mr. Burke—Yes, sir, but I know nothing about the road there. I have nothing to do with the taxing there.

Governor Dickerson—Why would you regard \$50,000 as a—would you regard \$50,000 in Wyoming as an unreasonable assessment?

Mr. Burke—It might not be, if all other property was assessed in the same proportion. We could have no cause to complain whatever if all other property was elevated accordingly.

Governor Dickerson—In other words, you are willing that your road be assessed the same as other property?

Mr. Burke—Yes, sir.

Governor Dickerson—That is all that I should ask.

Mr. Burke—But we submit that a statement such as has been made by the Railroad Commission proving merely the solvency of the company is not a fair basis of taxation for the physical property.

Governor Dickerson—I do not agree with you, Mr. Burke. It shows that you earn more than 9 per cent on a valuation of \$150,000 per mile.

Prof. Thurtell—Mr. Burke, would you not consider the statement made by Mr. Kruttschnitt, which went to the actual market value of the road, the physical valuation of the road, in which he excluded the terminals, anything that was not used in railroad service?

Mr. Burke—Mr. Thurtell, Mr. Kruttschnitt's statement includes the cost to the company of a wall of rock 725 feet high built at enormous cost.

Prof. Thurtell—I understand that. But his testimony went to the physical valuation of the Oregon Short line properties and the Union Pacific property and a whole lot of outside properties.

Mr. Burke—Mr. Kruttschnitt, when testifying in a matter which was pending and in which he was appearing as a witness, testified from the books of the company. Mr. Kruttschnitt does not carry the cost per mile of the Central Pacific Railway Company in his head. He goes to the books of the company, and the books show the cost to date, so much for the whole, etc. Now that cost may be from a time distant and tend to add to the value of the property, or it may be, like many, many hundreds of miles of the Central Pacific through Nevada, wiped out of existence, not existent and tending in no sense to go to make up the value of that property as it exists today for the purpose of taxation.

Prof. Thurtell—He was testifying as to the cost for reconstruction.

Mr. Burke—In the books.

Mr. Shaughnessy—He testified as to the probable cost of reconstruction. You remember that he testified in regard to the reproduction of the Union Pacific, and he said a fair estimate of reproducing the Union Pacific, which is a standard line and just the same as the Central Pacific, absolutely the same in every way—he testified that it would cost not less than \$75,000 or \$80,000 per mile.

Mr. Burke—Gentlemen, I submit that it is not competent to consider here in fixing the value of this railroad what it would cost to reproduce the Central Pacific in Wyoming.

Governor Dickerson—But what it cost to reproduce it here.

Judge Bartine—Mr. Kruttschnitt was testifying as to what it would cost to reproduce the Union Pacific Railroad, and in order to arrive at his figures he included many other things, the reconstruction work on the Central Pacific, partly in Utah and partly in Nevada, and then he averaged the whole thing and reached the conclusion that the entire system of the Union Pacific could be reproduced for from \$75,000 to \$80,000 per mile. Now I want to ask Mr. Burke if he considers that the testimony of Mr. Kruttschnitt taken from the books of the company is good testimony, admissible testimony for the purpose of showing what freight rates and passenger fares that company may charge, but is not good testimony with respect to the actual value of the property?

Mr. Burke—Any testimony that Mr. Kruttschnitt will come here and give is good for any purpose.

Judge Bartine—I know what you are going to say. Do you mean to intimate that Mr. Kruttschnitt will go before the Interstate Commerce Commission and swear that his road was worth from \$75,000 to \$80,000 per mile for the purpose of charging people fares and freights, and only worth \$18,000 or \$20,000 for the purpose of taxation?

Mr. Burke—Mr. Kruttschnitt may come before this board and give com-

petent testimony regarding his company, but I maintain that it is not fair to take a part of his testimony given in another proceeding and read it in here to convince this board as to matters of fact concerning which he testified.

Judge Bartine—Suppose this board, acting upon such information as it can get, the railroad company not furnishing information itself—if you wish to cut down that assessment, have you not got to show that it is unreasonable?

Mr. Burke—I know this board is going to do what is fair to the State of Nevada and the railroad company.

Judge Bartine—This board must act upon such information as it can get in the first instance; it is not a judicial body.

Mr. Burke—It is exercising a semi-judicial function, and whatever it decides will be satisfactory to me.

Mr. Randall—Mr. Chairman, I move that we adjourn until tomorrow at 11 o'clock a. m.

Mr. Regan—I second the motion.

The question was put, and the motion to adjourn carried.

Adjournment until 11 a. m., January 12, 1910.

THIRD DAY

The board resumed its session, pursuant to adjournment, January 12, 1910, at 11 a. m.

Upon roll-call the State Board of Revenue and Board of Assessors all answered present.

Governor Dickerson—No. 19, Central Pacific Railroad. Judge Bartine, did you get that court decision which you cited yesterday?

Judge Bartine—I did. In order that it may be definitely understood just what the issue presented is, what the point of controversy between the attorney for the Central Pacific Railroad and myself was, a brief statement may be necessary. I stated that the Supreme Court of the United States had laid down the rule that what property is worth for the purpose of income or revenue it is worth for taxation. That is the point to which this decision goes to which I shall ask your attention while I read. The case as a whole was not the same as this case, but the principle of the valuation of property is the same in all cases.

This was the case of *Adams Express Co. v. The State of Ohio*, which finally found its way into the Supreme Court of the United States. In the State of Ohio they had assessed the property of the express company according to its actual cash value as shown by the value of its stocks on

the market. It appeared that it had a capitalization of stock and that the stock was selling in the market at such figures that the company was actually worth \$16,000,000 and was earning money upon that amount, while its tangible property, consisting of horses and wagons, its paraphernalia and the like, scattered through several States, was worth a trifle more than \$4,000,000. The right of the State to tax the intangible property was attacked by the company. It was carried into the courts of Ohio and from there into the Supreme Court of the United States. It was decided adversely to the company, and afterwards the company petitioned for a rehearing and this is the decision upon the rehearing, upon the application, rendered by Justice Brewer, and upon the point to which I shall direct your attention especially there was no dissension among the court.

I read from page 217 of the 166th volume of the United States Reports, the case of *Adams Express Co. v. Ohio*:

MR. JUSTICE BREWER delivered the opinion of the court.

We have had before us at the present term several cases involving the taxation of the property of express companies, some coming from Ohio, some from Indiana, and one from Kentucky; also a case from the latter State involving the taxation of the property of the Henderson Bridge Company. The Ohio and Indiana cases were decided on the 1st of February. (165 U. S. 194.) Petitions for rehearing of those cases have been presented and are now before us for consideration.

The importance of the questions involved, the close division in this court upon them, and the earnestness of counsel for the express companies in their original arguments, as well as in their briefs on this application, lead those of us who concurred in the judgments to add a few observations to what has hitherto been said.

Again and again has this court affirmed the proposition that no State can interfere with interstate commerce through the imposition of a tax, by whatever name called, which is in effect a tax for the privilege of transacting such commerce. And it has as often affirmed that such restriction upon the power of a State to interfere with interstate commerce does not in the least degree abridge the right of a State to tax at their full value all the instrumentalities used for such commerce.

Now the taxes imposed upon express companies by the statutes of the three States of Ohio, Indiana and Kentucky are certainly not in terms "privilege taxes." They purport to be upon the property of the companies. They are, therefore, not, in form at least, subject to any of the denunciations against privilege taxes which have so often come from this court. The statutes grant no privilege of doing an express business, charge nothing for doing such a business and contemplate only the assessment and levy of taxes upon the property of the express companies situated within the respective States. And the only really substantial question is whether, properly understood and administered, they subject to the taxing power of the State property not within its territorial limits. The burden of the contention of the express companies is that they have within the limits of the State certain tangible property, such as horses, wagons, etc.; that that tangible property is their only property within the State; that it must be valued as other like property, and upon such valuation alone can taxes be assessed and levied against them.

But this contention practically ignores the existence of intangible property, or at least denies its liability for taxation. In the complex civilization of today a large portion of the wealth of a community consists in intangible property and there is nothing in the nature of things or in the limitations of the Federal Constitution which restrains a State from taxing at its real value such intangible property. Take the simplest illustration: B, a solvent man, purchases from A certain property, and gives to A his promise to pay, say, \$100,000 therefor. Such promise may or may not be evidenced by a note or other written instrument. The prop-

erty conveyed to B may or may not be of the value of \$100,000. If there be nothing in the way of fraud or misrepresentation to invalidate that transaction, there exists a legal promise on the part of B to pay to A \$100,000. That promise is a part of A's property. It is something of value, something on which he will receive cash, and which he can sell in the markets of the community for cash. It is as certainly property, and property of value, as if it were a building or a steamboat, and is as justly subject to taxation. It matters not in what this intangible property consists—whether privileges, corporate franchises, contracts or obligations. It is enough that it is property which though intangible exists, which has value, produces income, and passes current in the markets of the world. To ignore this intangible property, or to hold that it is not subject to taxation at its accepted value, is to eliminate from the reach of the taxing power a large portion of the wealth of the country. Now, whenever separate articles of tangible property are joined together, not simply by a unity of ownership, but in a unity of use, there is not infrequently developed a property, intangible though it may be, which in value exceeds the aggregate of the value of the separate pieces of tangible property. Upon what theory of substantial right can it be adjudged that the value of this intangible property must be excluded from the tax lists, and the only property placed thereon be the separate pieces of tangible property?

The first question to be considered therefore is whether there is belonging to these express companies intangible property—property differing from the tangible property—a property created by either the combined use or the manner of use of the separate articles of tangible property, or the grant or acquisition of franchises or privileges, or all together.

To say that there can be no such intangible property, that it is something of no value, is to insult the common intelligence of every man. Take the Henderson Bridge Company's property, the validity of the taxation of which is before us in another case. The facts disclosed in that record show that the bridge company owns a bridge over the Ohio, between the City of Henderson in Kentucky and the Indiana shore, and also ten miles of railroad in Indiana; that that tangible property—that is, the bridge and railroad track—was assessed in the States of Indiana and Kentucky at \$1,277,695.54, such, therefore, being the adjudged value of the tangible property. Thus the physical property could presumably be reproduced by an expenditure of that sum, and if placed elsewhere on the Ohio River, and without its connections or the business passing over it or the franchises connected with it, might not of itself be worth any more. As mere bridge and tracks, that was its value. If the State's power of taxation is limited to the tangible property, the company should only be taxed in the two States for that sum, but it also appears that it, as a corporation, had issued bonds to the amount of \$2,000,000, upon which it was paying interest; that it had a capital stock of \$1,000,000 and that the shares of that stock were worth not less than \$90 per share in the market. The owners, therefore, of that stock had property which for purposes of income and purposes of sale was worth \$2,900,000. What gives this excess of value? Obviously the franchises, the privileges the company possesses—its intangible property.

Now, it is a cardinal rule which should never be forgotten that whatever property is worth for the purposes of income and sale it is also worth for purposes of taxation. Suppose such a bridge were entirely within the territorial limits of a State, and it appeared that the bridge itself cost only \$1,277,000, could be reproduced for that sum, and yet it was so situated with reference to railroad or other connections, so used by the traveling public that it was worth to the holders of it in the matter of income \$2,900,000, could be sold in the markets for that sum, was therefore in the eyes of practical business men of the value of \$2,900,000, can there be any doubt of the State's power to assess it at that sum, and to collect taxes from it upon that basis of value? Substance of right demands that whatever be the real value of any property that value may be accepted by the State for purposes of taxation, and this ought not to be evaded by any mere confusion of words. Suppose an express company is incorporated to transact business within the limits of a State, and does business only within such limits, and for the purpose of transacting that business purchases and holds a few thousands of dollars' worth of horses and wagons, and yet it so meets the wants of the people dwelling in that State, so uses the tangible property which it possesses, so transacts business therein that its stock becomes in the markets of the State of the actual cash value of hundreds of thousands of dollars. To the owners thereof, for the purposes of income and sale, the corporate property is worth hundreds of thousands of dollars. Does substance of right require that it shall pay taxes only upon the thousands of dollars of tangible property which it possesses?

Accumulated wealth will laugh at the crudity of taxing laws which reach only the one and ignore the other, while they who own tangible property, not organized into a single producing plant, will feel the injustice of a system which so misplaces the burden of taxation.

A distinction must be noticed between the construction of a State law and the power of a State. If a statute, properly construed, contemplates only the taxation of horses and wagons, then those belonging to an express company can be taxed at no higher value than those belonging to a farmer. But if the State comprehends all property in its scheme of taxation, then the good-will of an organized and established industry must be recognized as a thing of value. The capital stock of a corporation and the shares in a joint-stock company represent not only the tangible property, but also the intangible, including therein all corporate franchises and all contracts, privileges and good-will of the concern.

Now, the same reality of the value of its intangible property exists when a company does not confine its work to the limits of a single State. Take, for instance, the Adams Express Company. According to the return filed by it with the Auditor of the State of Ohio, as shown in the records of these cases, its number of shares was 120,000, the market value of each \$140 to \$150. Taking the smaller sum, gives the value of the company's property taken as an entirety as \$16,800,000. In other words, it is worth that for the purposes of income to the holders of the stock and for purposes of sale in the markets of the land. But in the same return it shows that the value of its real estate in Ohio was only \$25,170; of real estate owned outside of Ohio \$3,005,157.52; or a total of \$3,030,327.52; the value of its personal property in Ohio \$42,065; of personal property outside of Ohio \$1,117,426.05; or a total of \$1,159,491.05, making a total valuation of its tangible property \$4,189,818.57, and upon that basis it insists that taxes shall be levied. But what a mockery of substantial justice it would be for a corporation, whose property is worth to its stockholders for the purposes of income and sale \$16,800,000, to be adjudged liable for taxation upon only one-fourth of that amount. The value which property bears in the market, the amount for which its stock can be bought and sold, is the real value. Business men do not pay cash for property in moonshine or dreamland. They buy and pay for that which is of value in its power to produce income, or for purposes of sale.

It is suggested that the company may have bonds, stocks or other investments which produce a part of the value of its capital stock, and which have a special situs in other States or are exempt from taxation. If it has, let it show the fact. Courts deal with things as they are, and do not determine rights upon mere possibilities. If half of the property of the Adams Express Company, which by its own showing is worth \$16,000,000 and over, is invested in United States bonds, and therefore exempt from taxation, or invested in any way outside the business of the company and so as to be subject to purely local taxation, let that fact be disclosed, and then if the State of Ohio attempts to include within its taxing power such exempted property, or property of a different situs, it will be time enough to consider and determine the rights of the company. That if such facts exist they must be taken into consideration by a State in its proceedings under such tax laws as are here presented, has been heretofore recognized and distinctly affirmed by this court. (*Pittsburg, Cincinnati, etc., Railway Co. v. Backus*, 154 U. S. 421, 443; *Western Union Telegraph Co. v. Taggart*, 163 U. S. 1, 23; *Adams Express Co. v. Ohio*, 165 U. S. 194, 227.) Presumably all that a corporation has is used in the transaction of its business, and if it has accumulated assets which for any reason affect the question of taxation, it should disclose them. It is called upon to make return of its property, and if its return admits that it is possessed of property of a certain value, and does not disclose anything to show that any portion thereof is not subject to taxation, it cannot complain if the State treats its property as all taxable.

But where is the situs of this intangible property? The Adams Express Company has, according to its showing, in round numbers, \$4,000,000 of tangible property scattered through different States, and with that tangible property thus scattered transacts its business. By the business which it transacts, by combining into a single use all these separate pieces and articles of tangible property, by the contracts, franchises and privileges which it has acquired and possesses, it has created a corporate property of the actual value of \$16,000,000. Thus, according to its figures, this intangible property, its franchises, privileges, etc., is of the value of \$12,000,000, and its tangible property of only \$4,000,000. Where is the situs of this intangible property? Is it simply where its home office is, where

is found the central directing thought which controls the workings of the great machine, or in the State which gave it its corporate franchise; or is that intangible property distributed wherever its tangible property is located and its work is done? Clearly, as we think, the latter. Every State within which it is transacting business and where it has its property, more or less, may rightfully say that the \$16,000,000 of value which it possesses springs not merely from the original grant of corporate power by the State which incorporated it, or from the mere ownership of the tangible property, but it springs from the fact that that tangible property it has combined with contracts, franchises and privileges into a single unit of property, and this State contributes to that aggregate value not merely the separate value of such tangible property as is within its limits, but its proportionate share of the value of the entire property. That this is true is obvious from the result that would follow if all the States other than the one which created the corporation could and should withhold from it the right to transact express business within their limits. It might continue to own all its tangible property within each of those States, but, unable to transact the express business within their limits, that \$12,000,000 of value attributable to its intangible property would shrivel to a mere trifle.

It may be true that the principal office of the corporation is in New York, and that for certain purposes the maxim of the common law was "*mobilis personam sequuntur*," but that maxim was never of universal application, and seldom interfered with the right of taxation. (*Pullman Palace Car Co. v. Pennsylvania*, 141 U. S. 18, 22.) It would certainly seem a misapplication of the doctrine expressed in that maxim to hold that by merely transferring its principal office across the river to Jersey City the situs of \$12,000,000 of intangible property for purposes of taxation was changed from the State of New York to that of New Jersey.

It is also true that a corporation is, for purposes of jurisdiction in the Federal courts, conclusively presumed to be a citizen of the State which created it, but it does not follow therefrom that its franchise to be is for all purposes to be regarded as confined to that State. For the transaction of its business it goes into various States, and wherever it goes as a corporation it carries with it that franchise to be. But the franchise to be is only one of the franchises of a corporation. The franchise to do is an independent franchise, or rather a combination of franchises, embracing all things which the corporation is given power to do, and this power to do is as much a thing of value and a part of the intangible property of the corporation as the franchise to be. Franchises to do go wherever the work is done. The Southern Pacific Railway Company is a corporation chartered by the State of Kentucky, yet within the limits of that State it is said to have no tangible property and no office for the transaction of business. The vast amount of tangible property which by lease or otherwise it holds and operates, and all the franchises to do which it exercises, exist and are exercised in the States and Territories on the Pacific Slope. Do not these intangible properties—these franchises to do—exercised in connection with the tangible property which it holds, create a substantive matter of taxation to be asserted by every State in which that tangible property is found?

It is said that the views thus expressed open the door to possibilities of gross injustice to these corporations, through the conflicting action of the different States in matters of taxation. That may be so, and the courts may be called upon to relieve against such abuses. But such possibilities do not equal the wrong which sustaining the contention of the appellant would at once do. In the City of New York are located the headquarters of a corporation whose corporate property is confessedly of the value of \$16,000,000—a value which can be realized by its stockholders at any moment they see fit. Its tangible property and its business is scattered through many States, all whose powers are invoked to protect its property from trespass and secure it in the peaceful transaction of its widely dispersed business. Yet, because that tangible property is only \$4,000,000, we are told that that is the limit of the taxing power of these States. In other words, it asks these States to protect property which to it is of the value of \$16,000,000, but is willing to pay taxes only on the basis of a valuation of \$4,000,000. The injustice of this speaks for itself.

In conclusion, let us say that this is eminently a practical age; that courts must recognize things as they are and as possessing a value which is accorded to them in the markets of the world, and that no fine-spun theories about situs should interfere to enable these large corporations, whose business is carried on

through many States, to escape from bearing in each State such burden of taxation as a fair distribution of the actual value of their property among those States requires.

The petition for a rehearing is denied.

Judge Bartine—Now just a word, gentlemen, with reference to this one passage. First, I want to call your attention to the fact that the idea running all through that decision is that the value for taxation may be more than it would cost to produce the property because the business which they are doing, the intangible value, would make it more valuable. I want to call your attention once more to this passage:

Now, it is a cardinal rule, which should never be forgotten, that whatever property is worth for the purposes of income and sale it is also worth for purposes of taxation.

Now, Professor Thurtell's figures have shown you that the net profit upon this road of the Nevada mileage for a single year is \$15,000 per mile. It is 10 per cent of \$150,000; it is 6 per cent of \$250,000 per mile, and there is no doubt in my mind that the railroad could sell it for \$150,000 per mile. There is no doubt in my mind that the railroad would not think of selling it for \$100,000 per mile. So that for the purpose of taxation it may be worth more than \$80,000 per mile, which it would take to reproduce it.

Mr. Burke, the attorney for the Southern Pacific Company, yesterday stated that the property might have one value for taxation purposes and another for the purpose of making rates and passenger fares, etc. I am prepared to agree with him to this extent: Property may have a higher value for taxation than for rate making, but it cannot have a lower. It cannot reproduce that property for \$80,000 a mile and that is all it is entitled to make money upon. It has not the right to make rates greater than produces a fair return upon the investment, but if it chances that property is handled in such a way that it gets double a fair return, that is property subject to taxation just the same as any other property which has an enhanced value by reason of its location. Suppose they should say this road is worth \$150,000 because it makes \$15,000 a mile? We would say that you are charging too much and you are invoking one wrong to justify another. That is all I care to say.

Governor Dickerson—Thank you, Judge.

Mr. Burke—Mr. Chairman, may I say a word?

Governor Dickerson—You may, Mr. Burke.

Mr. Burke—Mr. Chairman and gentlemen of the board, in the State of Ohio they have a very modern system of taxation. The State takes to itself, as it is proposed to be done in California, a percentage tax upon what amounts to the gross earnings of certain public utility corporations, and the case read by Mr. Bartine was one growing out of a

tax levied under that new system. They have separate sources of revenue in Ohio for State purposes, and ad valorem taxes are levied only for county and municipal purposes, and the subject for taxation there was based upon a unity of use, in no way or sense applicable to the matter pending before this board. The matter pending here is the matter of the value of the main track of the Central Pacific Railway Company. The case I do not think has any reference to the matter you gentlemen have before you.

Governor Dickerson—I want to ask Mr. Burke some questions. In what capacity do you represent the Southern Pacific Company?

Mr. Burke—As tax attorney.

Governor Dickerson—You suggested that this board is interested only in finding the actual value of the Central Pacific Railway Company. You admit that you are unable to furnish this board with any information.

Mr. Burke—I do not admit that. I admit that I am unable to state the value of the Central Pacific main track.

Governor Dickerson—You admitted yesterday that you did not know the value of the property. As its tax attorney you come here before this board and ask this board to place a reasonable valuation on your property and at the same time you are not able to furnish this board with any reasonable valuation. Can you say that \$100,000 valuation would not be a reasonable valuation?

Mr. Burke—I say as a matter of belief that it is not.

Governor Dickerson—What leads you to that belief?

Mr. Burke—It is a matter of general opinion.

Governor Dickerson—You could not give this board any idea as to how you arrive at that opinion, could you?

Mr. Burke—No, sir, I could not. I beg to say, Mr. Chairman, that this board is charged with the duty of valuing that property and assessing it at a fair valuation, and I believe that the board is actuated by the sincerest motives, and I believe that they will place on that property a fair valuation. It is their duty to value it as it is their duty to value all other kinds of property that they assess throughout the State.

Governor Dickerson—If a sheep man would come before this board and ask that a reasonable value be placed on his sheep, he would in all probability be able to furnish this board with information as to what the value of sheep are. The railroad company comes here and denies that the testimony of Mr. Kruttschnitt should be used, denies that the testimony of its auditor should be used, and yet refuses to furnish any idea as to the value of this road. It strikes me as eminently inconsistent.

Mr. Burke—I can only repeat, Mr. Chairman and gentlemen, what I

said yesterday, that there was no intimation or suggestion as to the character of the information that would be required by this board at this time. I came here for that reason unprepared. It is customary for boards like this in considering these matters to ask for the information that they want in advance so that it may be prepared and filed.

Governor Dickerson—I do not agree with you, Mr. Burke. It is a generally known fact that this board meets the second Monday in January for the purpose of fixing valuations. Anyone who has business before this board should come prepared to furnish the board all the information it requires, and you have been given previous notice. You were given notice that this board would meet and you had that notice, and it rests with you to come before this board prepared to show that any valuation less than \$150,000 is an unreasonable valuation.

I have some letters that I desire to incorporate into the record. Here is a letter from the Tax Commission of Washington. I will submit this to the board and ask that it go into the record. I do not care to read it and consume the time of the board:

STATE OF WASHINGTON.
STATE BOARD OF TAX COMMISSIONERS,
OLYMPIA, December 1, 1909.

HON. J. F. SHAUGHNESSY, *Railroad Commissioner, Carson City, Nevada.*

DEAR SIR: Replying to your letter of the 18th instant, *in re* the assessment of railroads in the State of Washington, we have to say that the O. R. & N. Company has in the State of Washington 337.95 miles of main track of main line, the actual value of which was found to be \$53,288.91 per mile; it has 53.85 miles of main line sidings valued at \$10,657.78 per mile, making a total valuation of main line track and sidings of \$18,582,910, the equipment upon which was found to be worth \$996,373; it also has 238.25 miles of main track of branch lines, the actual value of which was found to be \$31,073.86 per mile. These branch lines have 26.75 miles of sidings valued at \$5,328.89 per mile, making a total value of branch lines and sidings, \$7,545,894. The valuation of the equipment of these branch lines was found to be \$404,594.

The O. R. & N. comprises practically all of the Harriman railroads in operation in the State of Washington, except a short line, 6.12 miles in length, known as the Oregon and Washington Railway, in Thurston and Lewis Counties, which was found to have a total valuation of \$100,157, including equipment.

The Railroad Commission of Washington placed a value upon the railroad properties in the State of Washington; they found, first, the original cost of construction; second, the cost of reproduction; and, third, what they termed the present commercial value of the railroad. The so-called "present commercial value" of the railroads, as found by the Railroad Commission, has been in most instances adopted by this commission as a basis of taxation, but we were not satisfied with the valuation placed on the Harriman lines in this State and declined to adopt the valuation placed upon them by the Railroad Commission, this board finding the O. R. & N. Company's operating property to be worth approximately \$9,000,000 more than the value placed upon it by the State Railroad Commission.

We employed both the stock and bond method and the capitalization of net

earnings averaged over a five-year period. By the stock and bond method we mean adding to the funded debt the market value of the capital stock, both common and preferred, averaged over a five-year period. We also employed this method in arriving at the value of all electric and street railways, and have used it repeatedly to check the work of the Railroad Commission so far as steam roads are concerned.

After arriving at the actual value, this value is distributed on a mileage basis to the various counties through which the lines extend, and they are assessed and equalized at the same percentage of their actual value as is found to obtain in the assessment of the general mass of property in the county through which the railroad extends. This ratio varies from 23.42 per cent in Chehalis County to 57.18 per cent in Okanogan. This ratio is arrived at by this board in the following manner:

Sessions of the board are held at all the important places in each county throughout the State; expert witnesses are compelled to appear before the board and testify as to the actual value of specific tracts of real property and as to the value of personal property, stocks and merchandise, manufacturing plants, etc.; all transfers are looked up, and the actual consideration paid is ascertained by sworn testimony of parties to the transaction. In no case do we take the consideration shown in the conveyance. Merchants, manufacturers, etc., are required to produce and show invoices, stock accounts, etc. In this way the actual value of property is ascertained, and a list accurately describing the property is furnished the County Auditor, who is required to certify to the value of each tract or item of property as equalized by the County Board of Equalization. The ratio of assessed to actual value is then ascertained by this board, and the operating property of the railroads, street railroads, telegraphs and other public service concerns assessed by this board, is assessed and equalized in the various counties throughout the State at the same proportion of its actual value as general property is assessed.

We are sending you, under separate cover, copies of the proceedings of the State Board of Equalization for 1909. On page 40, etc., is shown the assessment of the Harriman lines and the ratio of assessed to actual value found to obtain in the counties through which their lines extend. Page 50 contains a recapitulation, which will show that the actual value of the operating property of the O. R. & N. Company in the State of Washington was \$27,529,771, equalized for taxation at \$10,774,185.

In reply to your query as to whether or not we favor assessing all property at a full valuation with a low tax rate, or at a low valuation and a high tax rate, the writer has to say that his early impressions led him to greatly favor a full valuation of all property. When this commission was organized, property was assessed at a very small proportion of its actual value. During the four years that the commission has had supervisory authority over the assessment of property in the State of Washington the assessed valuation of the State has increased from \$328,000,000 to \$790,000,000, and we regret to say that taxes have increased in the same proportion. If the assessment of property at its full value could be made to result, as it should, in reduced tax levies, we would be inclined to favor it, but our experience has been an unhappy one. High valuations seem to result in extravagance in public expenditure—State, county and local.

We shall be glad at all times to furnish you any information within our power, and to cooperate with you in all endeavors for better management of public affairs and more equitable taxation.

Sincerely yours,

J. E. FROST,
President State Board of Tax Commissioners.

Governor Dickerson—I also submit the proceedings of the State Board of Equalization of the State of Washington, session of 1909; page 36 of that record to be incorporated into the minutes of the board:

SCHEDULE C—TABLE 1—RAILROADS
GREAT NORTHERN RAILWAY
Main Line Right of Way and Tracks

Counties	Main track and sidings	Miles	Equalized rate per mile
Chelan	Main track	64.976	\$38,360.78
	Sidings	23.540	6,480.22
	Total	88.516	
Douglas	Main track	15.065	\$38,461.46
	Sidings	2.660	6,497.23
	Total	17.725	
Ferry	Main track		
	Sidings		
	Total		
Grant	Main track	57.580	\$38,525.54
	Sidings	12.026	6,508.05
	Total	69.586	
King	Main track	152.386	\$43,706.21
	Sidings	40.175	7,383.21
	Total	92.541	
Lincoln	Main track	64.066	\$36,713.22
	Sidings	10.074	6,201.90
	Total	74.160	
Okanogan	Main track		
	Sidings		
	Total		
Skagit	Main track	26.912	\$26,342.72
	Sidings	16.289	4,450.03
	Total	43.201	
Snohomish	Main track	91.610	\$43,184.48
	Sidings	36.106	7,295.08
	Total	127.715	
Spokane	Main track	58.356	\$47,221.01
	Sidings	45.326	7,976.96
	Total	103.682	
Stevens	Main track	14.787	\$34,296.79
	Sidings	3.693	5,793.70
	Total	18.480	
Whatcom	Main track	31.823	\$38,049.57
	Sidings	11.533	6,427.65
	Total	43.361	
Total	Main track	477.546	\$39,933.09
	Sidings	201.421	6,951.39

¹Includes 6.220 miles second track.

Governor Dickerson—I have here a letter from the State of Wyoming. It is brief and I will read this to the board:

STATE OF WYOMING.
OFFICE OF THE COMMISSIONER OF TAXATION,
CHEYENNE, November 24, 1909.

RAILROAD COMMISSION OF NEVADA, *Carson City, Nevada.*

GENTLEMEN: Replying to your letter of the 18th concerning the taxation of railroads within this State, I will say that this department has nothing to do with the assessment and taxation of this class of property, that duty devolving upon the State Board of Equalization, consisting of the State Treasurer, State Auditor, and Secretary of State.

All property in this State is by law valued, assessed and taxed at its full cash value; and the year 1909, when this law went into effect, shows an increase in valuation from \$67,500,000 to \$187,000,000, with a corresponding reduction in levy. I believe that full valuation with a low levy is the only correct and proper system. The reasons for this are too numerous to mention.

I am unable to give you the details with reference to the method by which our State Board arrives at the valuation of railroad property, or as to what items are considered by the board in making its computations and arriving at the assessable value.

The Union Pacific Railroad was assessed in 1909 at \$50,000 per mile, the Oregon Short Line at \$40,000 per mile. The Southern Pacific Company has no trackage in this State.

The lands of the Union Pacific, exclusive of the right of way, are assessed locally and at their full cash market value.

I am mailing you under separate cover a copy of the laws of this State relating to this department.

Very truly yours,

W. A. RICHARDS,
Commissioner of Taxation.

Governor Dickerson—There is a long letter from the Tax Commissioner of the State of Oregon which I will ask to be incorporated into the record:

STATE OF OREGON.
BOARD OF STATE TAX COMMISSIONERS,
SALEM, November 23, 1909.

RAILROAD COMMISSION OF NEVADA, *Carson City, Nevada.*

GENTLEMEN: We are in receipt of your letter of the 18th instant, in which you make inquiry regarding the taxation of railroads in this State.

The Act by which this board was created did not go into effect until after the date fixed for the valuation of property by the County Assessors for the year 1909. Consequently this board has not made the assessment of railroad property in Oregon this year, such assessments being made on the various railroads by the County Assessors.

Our State Board of Equalization does not meet until next month and only a part of the summaries of the county assessment rolls have thus far been received at this office. We find that in some cases County Assessors have varied rather widely in valuations placed on the same or similar railroad operating properties. For instance what we term the Southern Pacific main line (Oregon and California) has been assessed at from \$28,000 to \$35,000 per mile for roadbed and from \$2,000 to \$3,000 per mile for rolling stock. S. P. branch lines have been assessed all the way from \$8,000 to \$20,000 per mile. So far as we have been advised, assessed valuations on the O. R. & N. main line run from \$20,000 to \$44,000 per mile for roadbed and from \$1,500 to \$3,000 per mile for rolling stock. I will say that the companies are threatening to contest in the courts some of these highest valuations.

Beginning with 1910 all railroad properties operated as a unit partly within and partly without this State, or so operated in more than one county, will be assessed by this board. We then hope to do away with some of the apparent inequalities of this taxation of railroads under the County Assessors' valuations.

Under the old system land and buildings connected with railroad operating property have been assessed in the same manner as other real property by the County Assessors. In only a few cases have sidetracks been assessed at all.

Under the new law we will be permitted to take into consideration capitalized value, cost of reproduction, net earnings and various other pertinent factors in determining the value of railroad operating property. A rule which is of considerable importance in this State was fixed by the Oregon Supreme Court in the case of *Oregon and Cal. R. R. Co. v. Jackson County* (38 Or. 589, 64 Pac. 307, 65 Pac. 369). This rule is to the effect that the value of a railroad may be fairly determined by computing the average net earnings per mile of the road for a series of years, and capitalizing it from those earnings at the rate of interest paid on its bonded indebtedness.

The law in this State presumes that all property is to be assessed at its full cash value; but of course here, as elsewhere, such a condition is practically impossible of accomplishment. As a general principle this board favors a full valuation of property with low tax rate.

Under separate cover we are sending a copy of the recent compilation of the laws of Oregon relating to assessment and taxation. At page 62 will be found the Act by which this board was created; at page 115 will be found extracts from the court decision above referred to in reference to railroad valuations.

Very truly yours,

BOARD OF STATE TAX COMMISSIONERS,
By CHAS. V. GALLOWAY, *Commissioner*.

Governor Dickerson—I have also a letter from the Secretary of the State Board of Equalization of the State of California which would consume considerable time to read. I will ask that it be incorporated into the record:

STATE OF CALIFORNIA.
OFFICE OF STATE BOARD OF EQUALIZATION,
SACRAMENTO, December 9, 1909.

RAILROAD COMMISSION OF NEVADA, *Carson City, Nevada*.

GENTLEMEN: Replying to yours of December 8th, supplemented by yours of November 18th:

I think a complete reply will be found in a newspaper article very recently issued by the chairman of this board, giving the mode and manner of arriving at the assessment of railroads in California. We operate under what may be termed a "gross earning plan," which is embodied in a proposed constitutional amendment, rejected by the people in 1908, but revamped and again before the people, with some alterations, for their consideration in 1910. Enclosed a copy thereof.

This board cannot, of course, put such amendment or mode in full force by exacting an outright payment of 4 per cent of the gross earnings, for the reason that *all property* must be assessed under the ad valorem system; but we do levy an assessment ad valorem "which will produce 4 per cent of the gross earnings" as a tax. I think you will fully understand the procedure by perusing the article. As we therein state, there is a divided authority in the assessment of railroads "operated in more than one county" (the only roads this board has jurisdiction over), in the fact that this board assesses only the "roadway, roadbed, and rails" which constitute the "main line" running between the counties, together with the franchise for such operation, and the rolling stock used on the entire system in California. All other property—depots, sidings, terminals, etc.—are assessed locally.

To put the example tersely: We ascertain the California portion of the gross earnings of the "system" on a "road mileage basis"—the number of miles in the State bears to the total of the system. We then take 4 per cent of such State portion. We then ascertain the "average tax rate" which obtains in the counties through which the road operates, and then capitalize the 4 per cent of gross earnings at this average rate. This gives our assessment.

The "rate per mile" has nothing to do with the assessment. The rate per mile is used only in apportioning and determining the amount which shall go to each county, based upon the number of miles of main line laid in the county.

As to the percentage of assessed value to real value, I send you a copy of the report of our State Tax Commission upon which the proposed constitutional amendment is based. Commencing on page 93 you will note that the commission in a manner determines that 4 per cent of the gross earnings of railroads is equal to a 60 per cent ad valorem assessment of all other property. Hence we claim to assess the railway property at about 60 per cent of its cash value. Under

this determination as to ratio, our board this year endeavored, by some very stiff raises of assessment rolls, to place all counties on a basis of 60 per cent of their cash value.

If I can assist you further, command me.

Yours very truly,

T. M. EBY,

Secretary State Board Equalization.

Governor Dickerson—I will say for the information of the board that I have the report of the Commission on Revenue and Taxation of the State of California which will be of considerable value to the board in arriving at a solution of the Central Pacific valuation. I had a place marked, but cannot find it now or refer to it readily.

Mr. Burke—Mr. Chairman, with your permission and the permission of the board I would like to answer a question asked by Mr. Miles yesterday as to the bonded indebtedness of the Central Pacific. On the 30th of June, 1909, the interest-bearing debt of the Central Pacific Railway Company was \$125,780,000, the interest upon which was annually \$4,949,380.

Judge Bartine—In order that there may be no misunderstanding with regard to this matter, it is proper for me to say, because it is something we are studying all the time, we have to consider it in the matter of rate making as in taxation. I want to say that the bonded indebtedness is given as a part of the capitalization. It is given as a part of the investment upon which it is entitled to earn money. It pays the interest upon these bonds and the \$15,000 per mile which it has left is what it has after paying the interest on these bonds. The \$15,000 it has left is absolutely net over and above everything. Mr. Miles asked as to the life of a rail or tie. Those rails and ties are replaced and charged to the general expense, and after meeting all those expenses of every kind the net profit is just as given yesterday.

Mr. Henrichs—I move that we adjourn until 2 o'clock.

Mr. Randall—I second the motion.

The question was taken and the motion carried.

The board thereupon adjourned until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m., pursuant to adjournment.

Upon roll-call the State Board of Revenue and State Board of Assessors were all present.

Judge Bartine—Mr. Chairman, I ask the privilege of making a correction in a statement I made before adjournment. I do this as a matter of courtesy to the railroad company, as I want to be entirely fair. It is not the object of the Railroad Commission or myself to cinch anybody or make improper statements. I stated in general terms that the \$15,000 per mile net profit was what was left after the road had paid all its expenses, including the interest upon the bonded debt. My state-

ment was correct as to everything except the interest upon the bonded debt. I have had a statement made by Professor Thurtell during recess which shows just what the net earnings would be after the interest on the bonded debt is paid. I will read it, and then with the permission of the Chair and the board I will make it a part of the record. I will state that the interest is 4 per cent:

NET EARNINGS PER MILE OF CENTRAL PACIFIC RAILWAY ON NEVADA MILEAGE AFTER DEDUCTING INTEREST ON BONDED INDEBTEDNESS

Bonded debt.....	\$125,780,000.00
Interest.....	\$4,931,283.03

Thirty per cent of this applies to Nevada mileage, or

Bonded indebtedness.....	\$37,734,000.00
Interest.....	\$1,379,384.90
Gross revenue, 1907, for State of Nevada mileage.....	\$12,005,443.23
Expenses, 1907, for State of Nevada mileage.....	\$5,061,827.75
Net revenue, 1907, for State of Nevada mileage.....	\$6,943,615.48
Deduct interest on bonds.....	1,379,384.90

Net income..... \$5,564,230.58

After interest on bonds is paid net revenue per mile of line in Nevada is ... \$12,340.00

Judge Bartine—I ask to have this made a part of the record.

Mr. Henrichs—Mr. Chairman, I move that this board go into executive session.

Mr. Bradley—Mr. Chairman, I would ask Mr. Henrichs to bear with me a moment for a suggestion. In order to expedite matters, there are other parties here who would like to be heard that have other interests aside from the Central Pacific in this State, properties that are taxable, and if we would listen to them now a while, if we are through with the Central Pacific, then we could go right on and transact our business afterwards and they can go on home. They have been waiting for some time. I make that as a suggestion.

Governor Dickerson—Don't you think, Captain Bradley, that after considering the Central Pacific for the past day and a half it would be likely to confuse the minds of the board to inject some other railroad into the matter?

Mr. Bradley—I hardly think so, Mr. Chairman. I suggest this to expedite matters.

Governor Dickerson—The board can go into executive session and take up other matters afterwards.

Mr. Bradley—They have the right to explain their affairs the same as the representatives of the Central Pacific, and in that way we will kill considerable time as there are several roads, and each road might be represented, as far as I know, that would like to explain themselves to the board. It strikes me now it would be a very good time for them to explain themselves, and then when we go into executive session we can consider them all and be ready to act when we come in.

Governor Dickerson—It would take the same length of time. It does not make any difference whether you consider the roads collectively or separately. The Chair will rule that the board is bound to consider the Central Pacific in the order in which it appears on the order of business.

Mr. Randall—I second the motion to go into executive session.

The question was put and the motion carried.

Accordingly at 2:10 p. m. the board went into executive session and retired into the Governor's private chambers.

EXECUTIVE SESSION

Governor Dickerson—Gentlemen, I wish to take up the valuation on the Central Pacific. The evidence has been presented.

Mr. Henrichs—Mr. Chairman, what do they figure that the rate down there in California is, the percentage?

Governor Dickerson—They figure on a 4 per cent basis in California. If you want a further explanation I will call Professor Thurtell in to explain it to you.

Mr. Henrichs—I would like to hear that.

Governor Dickerson—They take the gross earnings and figure the valuation on a basis of 4 per cent as the valuation of the road and then tax it on that valuation.

Mr. Henrichs—We have the figures of the gross earnings. Of course we cannot figure putting the Central Pacific up to 4 per cent at the first meeting. What is the matter with splitting them in half? I think this would be well, and then each year come up. For instance, 2 per cent of their gross earnings. I think that is meeting them fair and square.

Mr. Bradley—Mr. Chairman, I would like to say this, that the Central Pacific runs through five counties in this State and the Assessors of those counties are directly interested for the full amount of taxes. The rest of us Assessors are interested as far as the State is concerned, which is about one-fourth. Now, I would like to hear from these five different Assessors from the counties in which this road runs; let them suggest.

Mr. Henrichs—I would state, Mr. Bradley, that I have 13.72 miles. I would like to hear from the balance of the men.

Mr. Bradley—In my county we have none.

Governor Dickerson—Has any member of the board from the counties through which this road passes anything to say?

Mr. Randall—Mr. Chairman, I have six miles and I am willing to agree to take 2 per cent of the gross earnings, and I don't think they can ask for anything less.

Mr. Henrichs—I will state that we have 13.72 miles of road. I have I think a little over a half of our road that we now have that is in dispute with Lyon and Storey Counties, but still we assess that portion of the road, 13.72 miles.

Mr. Lemaire—Mr. Chairman, I would like to ask at what figure that would make it on a 4 per cent and a 2 per cent basis?

Governor Dickerson—Two per cent would make it \$33,000 a mile.

Mr. Henrichs—According to the figures in California it would be \$66,000 on a 4 per cent basis.

Mr. Lemaire—The way I look at these things there is this to take into consideration also, and that is the land which the railroad runs through.

Mr. Henrichs—In what respect, Mr. Lemaire?

Mr. Lemaire—Well, the land that is alongside, you might say feeders to the road. I don't think we can compare our State with California in that respect.

Mr. Henrichs—We all know that the railroad has land all the way through, contract lands and patented lands.

Mr. Beard—Does that \$33,000 include the sidetracks?

Governor Dickerson—No.

Mr. Beard—I understood from the statement yesterday that it did. I thought they said that was the way they assessed in California.

Governor Dickerson—The California plan is on a general plan, and not on a mileage basis. The personal property and other matters are not connected with that.

Mr. Beard—They cannot make the earning unless they use the rolling stock and the sidetracks, can they?

Mr. Owens—Would that include the sidetracks with the main line, on 2 per cent?

Mr. Beard—I think it would include the rolling stock. They have no earning power without that.

Governor Dickerson—It would include that. That is one-half the California valuation. This board in cutting down the per mile value would be justified in taking other measures with reference to the rolling stock. They are certainly entitled to half what they get in California in this State without any injustice to the railroad.

Mr. Beard—What is the assessment in California?

Governor Dickerson—\$66,000. They have little branch lines in California and we are on the main line. This is an important system. It is a transcontinental road. In California they take many little branch lines and they place all that mileage on the same basis.

Mr. Owens—Then I understand you to say it is inclusive of branch lines and everything connected with the main line?

Governor Dickerson—Yes, \$66,000 in California. I think it includes the rolling stock and everything.

Mr. Weathers—That is taking a big advantage of them in this State.

Governor Dickerson—All of the lines in California are valued at \$66,000 per mile on a 4 per cent basis. I figure that just one-half the

valuation in California would be a fair valuation in this State to start with. Take the main line at \$33,000 per mile and the rolling stock at whatever you want to place that at. It would not begin to bring it up to the California basis, and I would not be in favor of doing it. It is too radical a jump at one time. You want to give them a chance to adjust themselves.

Mr. Owens—How would it do to give the main line 2 per cent and the sidetracks to make up this good, would that not make it equal to California?

Governor Dickerson—The California valuation is \$66,000 a mile. These little branch lines do not earn anything. Some of them are merely for convenience as feeders.

Mr. Weathers—I don't understand that. You say the tributaries are assessed at \$66,000 included with the main line?

Governor Dickerson—They assess the whole thing on a basis of 4 per cent of the gross earnings; \$33,000 for main line and sidetracks in this State would be a fair valuation, I think.

Mr. Owens—I do, too.

Governor Dickerson—Make it \$33,000 for all lines in this State.

Mr. Henrichs—There are very little sidetracks.

Mr. Lemaire—Do I understand you that 2 per cent would bring us \$33,000?

Governor Dickerson—I was figuring on cutting the California valuation in half.

Mr. Lemaire—I think at this time, the way I feel, that if we were to get a valuation of that kind in this State, including the sidetracks, it would be a good assessment.

Mr. Henrichs—Suppose a county has only sidetracks, would they assess them at \$33,000 a mile?

Governor Dickerson—I can't imagine a county only having sidetracks.

Mr. Bradley—Mr. Chairman, I would think this, as I said before: Esmeralda County has not any of the Central Pacific road within its boundaries, and my notion would be not to depart from the manner in which assessments have been made. Go on and fix a valuation for the main line and so much for the sidetracks, and leave it to the Assessors to assess the rolling stock, the same as they have done heretofore.

Governor Dickerson—You understand this, Mr. Bradley, that every Assessor in this board has an interest in this assessment, and the reason that this board meets here is to get outside Assessors to cast an unbiased and an uninfluenced vote in this board. It is just as important that the outside Assessors should take an active interest in this matter as the Assessors who are actually interested.

Mr. Bradley—If they wish to assess at so much on the gross value, let them pass a law to that effect.

Mr. Miles—Mr. Chairman, do I understand that the proposition of assessing this road would be—in assessing the mileage through the State we assess the main line at so much, including sidetracks?

Governor Dickerson—Yes.

Mr. Miles—That then would leave the sidetracks out of the question.

Mr. Randall—Would you knock out the sidetracks entirely?

Mr. Weathers—We take 450 miles of Central Pacific Railroad at so much. That is the idea, is it not, Governor?

Governor Dickerson—Yes.

Mr. Miles—That then would leave the sidetracks out of the question.

Mr. Wightman—As I understand this thing from your statement these sidetracks—for instance we have 100 miles of main track in the county and 20 miles of sidetrack—according to my understanding you propose to simply take a valuation of \$33,000 per mile on 120 miles of road?

Mr. McTerney—Excuse me one moment. I have 36 miles of main line. They are only to be assessed for 36 miles of the road and the sidetrack is part and parcel of the road.

Mr. Miles—I would like to know whether this sidetrack would be equally divided in proportion with the length of the main line which they have in each county.

Mr. McTerney—There would be no division of it at all.

Mr. Lemaire—That is done away with entirely.

Mr. Miles—If there are two counties, suppose there are 75 miles of sidetrack in one county and 50 miles in the other, then this county with the 75 miles of sidetrack would be deprived of its share of the taxes.

Governor Dickerson—How many sidetracks are there?

Mr. Randall—Call it 200 miles.

Mr. Owens—I would ask you the question, Governor, before we get away from this proposition, would this rule us in any way in regard to the other roads?

Governor Dickerson—No, it would not. I want to say this, that every other road in the State would be benefited by a 4 per cent instead of a 2 per cent. I think every other road would agree to be assessed on the California basis. I would not ask it of the Central Pacific because it would be too big a jump. These little roads should not be taxed out of existence.

Mr. Henrichs—This percentage rate of the gross proceeds would help little roads?

Governor Dickerson—It would help every road in the State except the Central Pacific.

Mr. Owens—I want to look out for the interests of the county as well as the railroad.

Governor Dickerson—For the information of the board I would ask that the Clerk read these letters.

The Clerk read the letters from the Tax Commissions of the various States which were incorporated in the record previously.

Mr. Beard—I was going to say if the California basis is \$66,000, they must put the rolling stock in.

Governor Dickerson—I want to say that the claim has been heretofore made that the valuation should be based upon the cost of reconstruction. It is not a fair valuation, but, even assuming that is true, that that is the standard by which you should be governed, I want to call your attention to Mr. Kruttschnitt's testimony. There is no higher authority in the United States on railroad construction than Mr. Kruttschnitt. He is vice-president of the Southern Pacific and the man through whom all contracts pass. They go through his office. He gives \$132,000 per mile as the cost of reconstruction in Nevada, but this includes the Lucin cut-off, but he said that was only 3 per cent of the mileage, and he gave other reconstruction work not so expensive as the Nevada reconstruction, and it went over \$90,000. It is safe to say that the cost of reconstruction in Nevada would be more than \$100,000 per mile. His own testimony here will show that. Thirty-three and one-third per cent of the actual value of that road is a very low valuation. They certainly cannot find any fault with it and it is only justice to the other taxpayers of the State. I pay 66 $\frac{2}{3}$ per cent on some property. Every taxpayer ought to be equal, the big company as well as the little individual struggling on with a little money. Mr. Owens, what do you assess them at?

Mr. Owens—At about 50 per cent.

Governor Dickerson—What value have you placed, Mr. Weathers, in your county?

Mr. Weathers—Thirty-five or forty per cent.

Governor Dickerson—Mr. Leonard?

Mr. Leonard—Forty per cent.

Governor Dickerson—Mr. McTerney?

Mr. McTerney—I try to get 60 per cent, but don't get it.

Governor Dickerson—Mr. Regan?

Mr. Regan—Between 50 and 60 per cent.

Governor Dickerson—Mr. Henrichs?

Mr. Henrichs—About 60.

Governor Dickerson—Mr. Wyatt?

Mr. Wyatt—From 35 to 60—45 per cent on the average.

Governor Dickerson—Mr. McBurney?

Mr. McBurney—About 40 per cent.

Governor Dickerson—Mr. Lemaire?

Mr. Lemaire—About 50 per cent.

Governor Dickerson—Mr. Randall?

Mr. Randall—Sixty per cent.

Governor Dickerson—Mr. Wightman?

Mr. Wightman—I try to figure on 60, but don't get it.

Governor Dickerson—Mr. Roeder?

Mr. Roeder—Forty per cent.

Governor Dickerson—Mr. Miles?

Mr. Miles—I ask for full cash value, but in every case I assess according to condition and circumstances. Under my assessments generally I do not believe I have exceeded 50 per cent. There is one item in my county that is admitted to have cost \$6,500,000 that was assessed after the finish of the Board of Equalization at about \$1,250,000.

Governor Dickerson—That was an enterprise just getting on its feet, was it not, Mr. Miles?

Mr. Miles—Yes, sir. That is a big item, and it did not exceed in my opinion over 20 per cent, this one item. Other than that, I would say that the whole county did not exceed 50 per cent.

Governor Dickerson—I think, taking all the assessments together throughout the State, they will average 45 per cent.

Mr. McTerney—You don't get it on ranches.

Mr. Beard—Nor on stock, either.

Mr. McTerney—It is hard to get land values.

Mr. Henrichs—How do you assess patented mines, Mr. McTerney?

Mr. McTerney—Ten dollars an acre.

Mr. Lemaire—When I went into office, everything being new, it took me some time to find how everything was. I found that the little fellow was paying on nearly all that he had and some were paying on a third, a fifth and some one-twentieth of what they had, and since I have been in office I have raised the valuations in Lander County so that they would all come in proportion, over a half a million dollars. In our county there is never any distinction made in lands. There is something that has to be done at this time so that in time everything will be uniform.

Mr. McTerney—I have had the same difficulty.

Mr. Lemaire—The roll has been kept the same for fifteen or twenty years.

Governor Dickerson—That was the practice in White Pine County for years.

Mr. Beard—Does that \$66,000 include everything they have?

Governor Dickerson—It makes the valuation on all their mileage. If all other property in this State is assessed at 45 per cent, the railroads should certainly be assessed at least 35 per cent.

Mr. Weathers—You have to take into consideration that Nevada would not be worth much if the railroads were not here.

Governor Dickerson—You must consider that the United States Government gave them the land and that the land is worth more than the entire railroad. The railroad would not be here today if the Government had not paid interest on its bonds.

Mr. Lemaire—I have just been figuring here a little on the proposition of \$28,000. In Lander County we have 26.58 miles with 4.28 miles of sidetrack. Last year it was \$6,000 for the sidetrack. Now figure that at the proportion of \$28,000.

Governor Dickerson—Let's see what it will amount to. It will amount to \$745,000.

Mr. Lemaire—Now the sidetrack at \$6,000. That is the way it was last year.

Governor Dickerson—That will make it total \$770,680 for main line and sidetracks in your county.

Mr. Lemaire—I would suggest at this time that we place a valuation of \$28,000 on the main line and \$6,000 on the sidetracks. Leave the sidetracks where they are and in that way it will straighten up matters.

Mr. Miles—Mr. Chairman and gentlemen, I believe that this suggestion is a proper one. While I am not interested in these counties in which the Central Pacific Railroad runs, it would be fair to the counties and to the taxpayers of those counties to have the sidetrack divided as it lays in the counties, and the valuation that Mr. Lemaire suggested is in my opinion a very good one.

Mr. Lemaire—I think it is a valuation that we can all agree on at this time, and I think it is a fair valuation.

Mr. Beard—You take that and the rolling stock and the sidetracks, it would bring it up to \$33,000.

Governor Dickerson—It will mean a loss of a million or a million and a half dollars to the State.

Mr. Lemaire—On the other hand, see the raise that has been made. I do not think it is right to make too big a jump.

Mr. Henrichs—Why not compromise and split the difference between the \$28,000 and \$33,000? Call it \$30,000. If we had done this years ago, we would not have had this trouble today.

Mr. Miles—The proposition is to assess the main line at \$30,000 and leave the sidetracks as they are?

Mr. Wightman—What is your idea?

Mr. Henrichs—That is helping Beard. I said leave the sidetracks as they are at \$6,000.

Mr. Lemaire—I don't think it is right. Take it in Elko County and also in Washoe, where they have many sidetracks, and it means quite an item.

Mr. Beard—\$28,000 is a \$9,000 raise.

Governor Dickerson—Well, but you must understand that you are assessing other property at 45 and 50 per cent. This is less than 33½ per cent. Is there any justification for making it less?

Mr. Beard—If you count their rolling stock and improvements, it will bring it up to that.

Governor Dickerson—It would not bring it to half the California assessment. You are cutting it in two. What did you assess them at last year?

Mr. Beard—I assessed them at \$100,000.

Governor Dickerson—That is only \$2,000 per mile.

Mr. Beard—You will recollect that I have mogul engines that come into my county that do not go into the other counties at all. They only go to Sparks.

Governor Dickerson—I think this road is worth \$100,000 a mile, and I think one-third of that is a reasonable and just valuation on the road.

Mr. Beard—Let us have a straw ballot. If the majority are in favor of \$30,000 I think it is fair.

Mr. Lemaire—I move that we place a valuation of \$28,000 on the main line and \$6,000 on the sidetracks, to include them in the one motion.

Mr. Henrichs—We agreed to take just one-half of the California valuation, or 2 per cent. We are willing to compromise on \$30,000. We are willing to drop down from \$33,000 to \$30,000. I think that is fair.

Mr. McTerney—Who agreed?

Mr. Henrichs—That is merely a suggestion.

Mr. Beard—I am willing to go with the majority.

Mr. Wightman—What do you figure, Governor, that this road should be assessed at when it comes to the top?

Governor Dickerson—Not less than \$100,000 when it comes to its full value. I think \$35,000 is a reasonable valuation now.

Mr. Wightman—When?

Governor Dickerson—It may take ten or twenty years.

Mr. Wightman—Where should be the stopping point?

Governor Dickerson—\$100,000 per mile and other property in proportion. If the State and county administrations are economical you can reduce your tax rate, and at the end of ten or fifteen years you will be on their full cash value and have a low tax rate. It is a disgraceful situation. You see a tax attorney for the Southern Pacific Company up here before this board ostensibly to furnish information for this board. His testimony before this board ought to convince anyone that he has not come here to furnish this meeting any information. He did not furnish this board any information. What does he come here for? He offered no suggestion as to the valuation of this property, and I claim that this board has every right to consider the testimony of Mr. Kruttschnitt as to the cost of reconstruction, which is \$100,000 a mile, and the testimony of Mr. Seger, who knew what he was speaking about, that it was worth \$146,000 a mile. The property is earning 6 per cent today on \$146,000 a mile. Some of these other little roads are losing money. Some of them are assessed at 95 per cent of their value, and they are

not making 2 per cent on their investment. That is an injustice. This board is not carrying out the intention of the law if that is done.

Mr. Beard—They are going to ask for reductions.

Governor Dickerson—Those who are entitled to it should have it. There is no question in the world that this company should be assessed at \$35,000. They are getting off cheaper than I am and I think they are getting off cheaper than any one of you gentlemen. I have a statement here taken from the reports filed with the Railroad Commission, sworn to by the officers of the railroad company:

STATEMENT

Taxes paid by the Central Pacific Company in California, covering approximately 800 miles of the system's mileage, on real and personal property only:

1907.....	\$424,531.66
1908.....	\$550,282.63
1909.....	\$630,721.52

As sworn to and reported to the Railroad Commission of Nevada and the Interstate Commerce Commission.

Mr. Lemaire—I move that we adjourn until 11 o'clock a. m. tomorrow.

Mr. Wyatt—I second the motion.

The question was put and the motion carried.

The board accordingly, at 3:30 p. m., adjourned until tomorrow, January 13, 1910, at 11 a. m.

FOURTH DAY

The board resumed its session at 11 a. m., January 13, 1910, pursuant to adjournment.

Upon roll-call the State Board of Revenue and State Board of Assessors all answered present.

Governor Dickerson—Central Pacific.

Mr. Owens—Mr. Chairman, after being in session several days and after giving this matter deep consideration and thought, knowing that there is a difference existing between the different Assessors of the counties, I rise at this time to place a motion in front of this board with the object in view of getting an expression from all the Assessors here. We have got to settle the matter some time and we might as well now settle it as later on. I readily understand that by difference of opinion we arrive at sound conclusions. I fully realize the fact that each and everyone here is doing what he thinks is his duty by the State and by the individuals or corporations, no matter who they are, that are affected by these motions. In order to place this matter before the board I move that \$28,000 per mile be placed as the valuation on the Central Pacific Railway.

Mr. Lemaire—I second the motion.

Mr. Henrichs—Mr. Chairman, I move to amend the motion by placing the valuation at \$33,000.

Mr. Regan—I second the motion.

Mr. Randall—Mr. Chairman, after listening to all this data here I consider it my duty to place a valuation on this property somewhere near the valuation placed by me on other property. If we place a valuation of \$40,000 or \$50,000 some think it might be too high. If we put a valuation of \$150,000 a mile on this road it would not be unjust for the reason that heretofore they have not paid anywhere near what they should have paid. I move to amend the amendment by placing a valuation of \$45,000 a mile on the Central Pacific.

Mr. Wyatt—I second the motion.

Governor Dickerson—The question before the house is on the amendment to the amendment. The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

The result of the vote was announced as follows: Ayes, 4; noes, 11. So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making the assessment \$44,000.

Mr. Regan—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

The result of the vote was announced as follows: Ayes, 4; noes, 11. So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I hate to see this thing go down like this. I move to amend the amendment by making it \$43,999.

Mr. Wyatt—I second the motion.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making it \$43,500.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to amend the amendment and place a valuation of \$43,400, and before that is put I would like to have some of these gentlemen state and show why they don't think that a fair valuation. I am taking the facts and figures given here the last three or four days. Let them show why it is not worth it.

Mr. Wyatt—I second the motion.

Governor Dickerson—Has any member of this board any answer to make to Mr. Randall's request? If not, the Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making the valuation \$43,350.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I again have to rise and get as high as I can. Will not someone get up and tell me why they vote this way? Show us your figures. I move to amend the amendment by making the valuation \$43,300.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making it \$43,250.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I again rise for the same purpose and move to amend the amendment by placing it at \$43,200.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I wish to make an amendment to the amendment to place the valuation at \$43,150, and before that is put I would like to have some of the figures we have gone over showing the valuation of the road read again.

Mr. Regan—I second the motion.

Mr. Randall—Mr. Chairman, in regard to the operating expenses, here is \$9,928. I believe Mr. Shaughnessy can explain that. We did not quite understand that yesterday.

Mr. Shaughnessy—We have reported as gross operating revenues of the Central Pacific Company for the year ending June 30, 1909, \$12,608,554.72, and we have reported as operating expenses \$9,928.41. The report is rendered to us by the Central Pacific Company. The gross operating expenses of the Central Pacific Company have not been reported. The \$12,608,000 here reported is properly net income. I should imagine, basing my opinion upon the gross earnings for 1907 as reported in Mr. Seger's affidavit, in which year the gross earnings of the Central Pacific Company were \$32,000,000, I would imagine that the gross operating revenue for the year 1909 for the Central Pacific Railway Company would be about \$30,000,000, somewhere in that neighborhood. This \$9,928.41 that we reported as operating expenses here is for the maintenance of the corporate organization of the Central Pacific Company and is not properly an operating expense, although it is all that is reported to us by the operating company, the Southern Pacific. Is there anything further, Mr. Randall?

Mr. Randall—No, I guess that is all.

Governor Dickerson—That \$9,000 is for the purpose of maintaining the corporate existence of the company?

Mr. Shaughnessy—Yes, that is the idea.

Mr. Randall—Mr. Chairman, I move to amend the amendment and make it \$43,100.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making it \$43,050.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to amend by making it even \$43,000.

Mr. Wyatt—I second the motion.

Mr. McTerney—Mr. Chairman, are these motions in order? I move the previous question; that the amendment to the original motion be considered.

Governor Dickerson—The motion is out of order. An amendment to an amendment is always in order. There is an amendment to the amendment pending, and you cannot consider any other question until that is disposed of.

Mr. Regan—Mr. Chairman, I move that we adjourn until 2 o'clock this afternoon.

Mr. Beard—Let us keep on until 12 o'clock.

The question on adjournment was put, and the Chair declared that the noes seemed to have it.

Upon a division being called for 4 stood for adjournment—Messrs. Regan, Henrichs, Wyatt, and Randall—and 11 opposed.

So the motion to adjourn was lost.

Mr. Henrichs—Mr. Chairman, I move to amend by making it \$42,999.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I will get used to this after a while and will like it. I move to amend to make it \$42,990.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I wish to amend the amendment by making it \$42,900.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to amend by making it \$42,890.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment by making it \$42,885.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to amend that amendment and make it \$42,880.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—I move to amend the amendment and make it \$42,875.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to amend the amendment by making it \$42,870.

Mr. Wyatt—I second the motion.

Mr. Regan—I move that we adjourn until 2 p. m.

Mr. Henrichs—I second the motion.

The question was put, and the Chair stated that the ayes seemed to have it.

Mr. McTerney—I call for a division.

Upon a division 4 stood for adjournment—Messrs. Wyatt, Randall, Regan, and Henrichs—and 11 opposed.

So the motion to adjourn was lost.

Mr. Henrichs—Mr. Chairman, I would like to have the Clerk read

some of those letters from the State Boards of Assessors of various States.

Mr. Randall—So would I, Mr. Chairman.

At the request of the Chairman, Mr. T. J. Salter, stenographer assisting the Clerk, read letters from various States, as previously incorporated into the record.

When the reading had commenced:

Mr. Beard—Is that a motion, Mr. Chairman?

Governor Dickerson—It is not necessary that it be made as a motion, Mr. Beard, unless you wish to object to the ruling of the Chair and vote it down.

At the conclusion of the reading:

Mr. Beard—I move we adjourn until 2 p. m.

Mr. Bradley—I second the motion.

Upon a division being called for, 10 stood for adjournment, and the Chair announced the motion carried.

Accordingly the board adjourned until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m., January 13, 1910, pursuant to adjournment.

Upon roll-call the State Board of Revenue and State Board of Assessors all answered present.

Mr. Lemaire—Mr. Chairman, I move that a recess be taken for fifteen minutes.

Mr. Henrichs—I second the motion.

Accordingly the board took a recess until 2:15 p. m.

The board resumed its session at 2:15 p. m.

All present.

Mr. Henrichs—Mr. Chairman, for the information of the board I would like to read the testimony of Mr. Seger regarding the Central Pacific Company.

Mr. Lemaire—Mr. Chairman, I would like to ask if that report has been already read.

Governor Dickerson—No, it has not.

Mr. Henrichs—It is interesting to a certain extent.

Governor Dickerson—You have a right to read the report.

Mr. Henrichs—(Reading affidavit of C. B. Seger):

IN THE UNITED STATES CIRCUIT COURT, DISTRICT OF NEVADA
SOUTHERN PACIFIC COMPANY, *Complainant*, v. HORACE F. BARTINE, ET AL.,
AS RAILROAD COMMISSION OF NEVADA, ETC., *Defendants*

State of California,
City and County of San Francisco. } ss.

C. B. Seger, being sworn, says: He is auditor of Southern Pacific Company, complainant above named, and has been such since November 1, 1904. As such auditor, this affiant has had and now has full charge of all the accounts of said

company, including accounts of receipts and income from its operations and traffic, both in local or intrastate business and in through or interstate business; including also accounts of disbursements in the aforesaid operations and business of said company, and particularly for maintenance of way and structures, maintenance of equipment, conducting transportation and general expenses, and including generally all accounts covering the financial showing hereinafter made in detail.

The receipts and disbursements of and by the company throughout its business are regularly reported to affiant, and entered by him in the accounts of the company, in substantial pursuance of the form and method approved by the Interstate Commerce Commission of the United States. Affiant has the custody of the aforesaid accounts and of all the records pertaining to the said business and to the said showing, and he is able therefrom to exhibit the receipts and disbursements of and by the company and the source and the purposes respectively of such receipts and disbursements.

Said Southern Pacific Company has acquired by leasehold interest and is operating thereunder the railroad of the Southern Pacific Railroad Company, a corporation organized and consolidated under the laws of the State of California, the Territory of Arizona, and the Territory of New Mexico, the railroad of which extends through said State and Territories from San Francisco, California, to the Rio Grande River, near El Paso, Texas.

Said Southern Pacific Company has acquired by leasehold interest and is operating thereunder the railroad of the Central Pacific Railway Company, a corporation of the State of Utah, which said railroad extends through the States of California, Nevada, and Utah, from San Francisco, California, through that State to the Oregon line on the north, and to Goshen on the south, and through said State of California in a general easterly direction to the State line, and thence through the State of Nevada into and through the State of Utah, terminating at Ogden therein.

Said Southern Pacific Company has acquired by leasehold interest and is operating thereunder the railroad of the Oregon and California Railroad Company, a corporation of the State of Oregon, which said railroad extends through that State from Portland to the State line on the south.

In connection with the railroad lines in California it is to be said that the Southern Pacific Company has acquired the leasehold interest and is operating the railroad of the South Pacific Coast Railway Company, a California corporation, extending from San Francisco, California, to Santa Cruz, California.

In connection with the railroad lines in Arizona, it is to be said that the Southern Pacific Company has acquired by leasehold interest and is operating the railroad of the New Mexico and Arizona Railroad Company, an Arizona corporation, extending from Benson, Arizona, to Nogales, Arizona. It is further to be said in this connection that the Southern Pacific Company has acquired by leasehold interest and is operating the railroad of the Sonora Railway, a Massachusetts corporation, and also having local board and government directors under laws of Mexico; said railroad extending from Nogales, Arizona, to Guaymas, Mexico.

The foregoing leased lines are operating as the Southern Pacific Company, Pacific system. The Nevada and California Railway Company, a California corporation, is also a part of said Pacific system, and is operated by said Southern Pacific Company as a part thereof, but not as a leased line. Said Southern Pacific Company is, and for more than one year last past has been, the owner of substantially all the stock of said Nevada and California Railway Company.

The instruments of lease covering the aforesaid leasehold interests are hereto attached and made part hereof, and are marked as exhibits in the order of said leasehold interests as hereinabove set forth, namely, Exhibits 1, 2, 3, 4, 5 and 6. Said instruments of lease were made and delivered as of the dates thereof, and have ever since been and still are in full force and effect.

On and prior to March 5, 1907, and for more than one year next prior thereto, and ever since and now, the Southern Pacific Company was and is the owner of substantially all of the stock of said Southern Pacific Railway Company, of said Central Pacific Railway Company, of said Oregon and California Railroad Company, of said South Pacific Coast Railway Company.

Dealing now with said Southern Pacific Company and its business in the State of Nevada, in contradistinction from the said Nevada and California Railway Company as to the rates and business of which there is a separate suit, and as to which there is a separate showing, affiant will now proceed to show the freight

earnings accruing to the said Southern Pacific Company on all freight business in Nevada, for the fiscal year beginning July 1, 1906, and ending June 30, 1907. In this behalf affiant states that the records of said company pertinent to its said business in Nevada and covering the period antedating the 18th day of April, 1906, were destroyed in the San Francisco fire of that date. By such records affiant means to refer to such recorded details of the company's business as would be available for the reproduction of calculations similar to those herein-after set forth. The showing, therefore, hereinafter made has been for the fiscal year above mentioned; and affiant states in this regard that if a similar showing were reproduced for the two fiscal years next preceding the one hereinabove mentioned, such showing would be less favorable for the rates and charges prescribed in the bill and more favorable for the complainant's contention in the pending suit.

The freight earnings accruing to and made by said Southern Pacific Company in Nevada, being the revenue itself, without reference to its disposition under any lease, agreement, or otherwise, are derived for the said fiscal year 1907, from through and local business, understanding by local business such as is strictly intrastate in character, picked up and laid down within the limits of the State of Nevada, and understanding by through business such as interstate in character. Further differentiating said interstate business consists, first, of business originating outside and coming into the State; second, of business originating in and passing out of the State; and, third, of business originating outside the State, having destination beyond the State, and, in relation to the State itself, simply passing through the State. The freight earnings for said fiscal year, and pertaining to the said business as above classified, are set forth under the appropriate heads and are in fact as follows:

Month	Intrastate	Interstate originating outside and coming into the State	Interstate originating in and passing out of the State	Passing through the State
July, 1906	\$10,436.18	\$107,875.11	\$35,523.82	\$470,924.55
August, 1906	10,605.96	111,782.02	51,277.74	522,843.96
September, 1906	12,937.64	121,850.55	63,737.20	415,844.09
October, 1906	14,375.08	120,886.80	86,735.16	509,245.84
November, 1906	12,272.02	117,030.14	113,018.04	569,330.37
December, 1906	9,131.88	142,993.44	76,050.50	484,171.39
Total, six months	\$69,758.76	\$722,418.06	\$426,342.46	\$2,972,360.20
January, 1907	\$11,262.49	\$148,057.52	\$93,319.83	\$453,731.84
February, 1907	14,259.94	139,205.91	81,015.25	370,756.09
March, 1907	15,187.64	145,352.33	80,805.29	382,881.61
April, 1907	17,114.10	173,795.60	57,354.54	340,027.50
May, 1907	17,023.36	179,521.34	46,874.90	514,887.25
June, 1907	15,185.11	175,336.93	46,090.69	543,637.79
Total, six months	\$90,032.64	\$961,269.63	\$406,460.50	\$2,605,922.08
Total, twelve months	\$159,791.40	\$1,683,687.69	\$831,802.96	\$5,578,282.28

Recapitulation

Intrastate	\$159,791.40
Originating outside and coming into the State	1,683,687.69
Originating in and passing out of the State	831,802.96
Passing through the State	5,578,282.28
Sum total	\$8,253,564.33

In explanation of the above statement, and first with reference to the showing therein made as to the intrastate or local business: This showing, in its entirety, is actual, it is taken directly from the records of the company and it is the result of the aggregation of intrastate freight earnings upon every shipment, and for every day of every shipment for every month of the above fiscal year. The daily record of every shipment from and to points in Nevada is reported to the audit-

or's office by the agent at destination of shipment, in the shape of an abstract of the shipment, the movement, and the earning, accompanied and supported by the way-bill.

These reports are checked and verified in the auditor's office, and are aggregated and computed into monthly statements; and the above statement presented for the fiscal year 1907 is a true and correct statement of the said monthly showing as thus reported, aggregated and computed.

The same course is pursued with respect to the through or interstate business, and with respect to that business, the foregoing statement for the fiscal year 1907 has been accordingly made up. That statement, however, in reference to the interstate business, is actual, in the sense in which that term has been used of the local business to the extent of the first seven months of said fiscal year, and is constructive as to the remaining five months: that is to say, the figures for the remaining five months are the result of percentages obtained by using said seven months applied to the business of the entire year; and such results thus constructively obtained represent by close approximation the true earnings of the company on interstate business for the mileage operated in Nevada.

To illustrate these monthly computations of freight movement as a matter of actual result, as in the case of the first seven months of said fiscal year, the movement of commercial freight from Oakland, in California, to Reno, in Nevada, for the month of June, 1907, may be instanced. This movement is exhibited upon a monthly sheet, entitled: "Southern Pacific Company—Pacific System, Movement of Commercial Freight, No. of Tons, Tons 1 Mile, and Earnings." Said monthly sheet contains the list of stations from which the freight moves and to which it is destined; the number of miles of haul in that movement for the month, the number of tons hauled, the tons per mile, and the freight earnings for that month; also the distribution of the total mileage, the ton miles, percentage of earning, and extension of that earning into dollars and cents; all this as among the main line or lines and branches which are contributory to the total haul. Thus: Station, Oakland; miles, 301; destination, Reno; tons, 29.7; tons 1 mile, 8,940; freight earnings, \$756.64. Then follows a farther division among the main line Central Pacific Railway and operating divisions thereof, contributory to the total haul, of the respective miles, tons 1 mile, percentage and earnings. This farther division will not be followed out, as not being necessary to the illustration.

The total mileage from Oakland to Reno being 301 miles, while the mileage in such haul pertaining to the State of Nevada is 14 miles, it results that the mileage haul in Nevada is approximately five per cent (5%) of the entire haul. Five per cent (5%) of the said earnings, \$756.64, would be \$37.83, and this last amount would represent the freight earnings on the particular interstate business, now being illustrated, which would accrue and be credited to the State of Nevada. By the same calculations, if the destination point in Nevada had been Elko, the Nevada mileage would be 328 miles, and the total haul, Oakland to Elko, would be 558 miles—making the Nevada percentage about fifty-nine per cent (59%). Assuming the freight earnings for the entire movement to be the same as in the Reno illustration, the proportion thereof assignable to the State of Nevada would be \$446.41.

The same method has been followed in respect to shipments originating in Nevada and destined beyond the State, also to shipments originating outside the State and passing through the State to a destination beyond. For the first seven months of the fiscal year 1907, the Nevada proportion of freight earnings on all three classes of interstate freight was calculated in the method just shown, and such calculation was made for every point of origin in the State of Nevada, for every destination point in the State of Nevada, and for every interstate movement passing through the State. The items in such calculation were multitudinous and the work was exceedingly laborious. From the actual results of these seven months, an average percentage accruing to the State of Nevada upon all through business was obtained, and this percentage was applied to such through business for said State during the remaining five months, and with results which approached by close approximation the actual results derived for similar operations during the first seven months.

Passing from freight to passenger business, affiant states that the conditions hereinbefore mentioned in reference to the destruction of the records of this company, to the difficulties in the way of reproduction of calculations for periods anterior to said destruction, and to the showing for the two fiscal years next preceding the fiscal year herein dealt with, are likewise applicable to passenger business.

The passenger earnings accruing to and made by said Southern Pacific Company in Nevada, being the revenue itself, apart from its disposition under any conventional relation, are derived for the fiscal year 1907 from through and local business as hereinabove explained and differentiated. Such passenger earnings for said fiscal year are set forth under the appropriate heads and are in fact, as follows:

Month	Revenue on intrastate business	Revenue on business originating in and passing out of the State	Revenue on business originating out of and passing into State	Revenue on business passing through State	Total
July, 1906	\$17,601.77	\$15,485.67	\$18,417.84	\$129,135.47	\$180,640.75
August, 1906	19,068.05	17,977.52	19,272.84	140,958.67	197,277.08
September, 1906	18,277.68	19,066.60	18,902.57	156,760.31	213,037.16
October, 1906	16,031.10	15,074.16	21,811.29	162,461.39	215,377.94
November, 1906	17,713.41	17,664.33	27,211.91	170,099.46	232,719.11
December, 1906	20,253.14	24,728.41	31,452.85	134,314.68	210,749.08
January, 1907	19,063.30	21,810.31	31,541.75	129,549.75	201,965.11
February, 1907	19,412.86	18,894.78	32,202.06	153,346.53	223,856.23
March, 1907	25,860.48	24,428.05	32,694.03	138,424.00	221,406.56
April, 1907	37,636.74	27,820.36	41,611.20	212,044.53	319,112.83
May, 1907	37,917.08	29,160.36	44,873.20	231,189.62	343,140.26
June, 1907	37,400.04	35,412.30	37,520.01	204,630.92	314,963.27
Total	\$236,235.65	\$267,582.85	\$357,511.55	\$1,962,915.33	\$2,874,245.38

The foregoing statement is computed in the same way as the statement in reference to freight earnings and from similar data. The difference, however, between said passenger statement and the freight statement hereinabove submitted is, that whereas in the freight statement, the earnings for five months were arrived at constructively by the application of percentages as hereinabove explained, in the case of passenger earnings no constructive method has been employed, and the foregoing statement of passenger earnings is made up from the actual figures for every month of said fiscal year, and is a full and accurate presentation of the passenger earnings for the time and of the kind stated.

It is to be further said in reference to the aforesaid statement of passenger earnings, that any earnings on the said passenger traffic covered by said statement resulting from excess baggage, are included in and comprehended by said statement.

Affiant further shows that for said fiscal year 1907 the mail earnings accruing and credited to the mileage in the State of Nevada amounted on actual basis to the sum of \$590,528.96. The earnings for said fiscal year from express business accruing and credited to the State of Nevada on a mileage basis were \$201,421.93. The telegraph earnings accruing and credited to said State of Nevada for said fiscal year were \$9,292.88. As to the mail earnings, the line from San Francisco to Ogden is one of the mail routes into which, for convenience, the Government divides the Southern Pacific Company, Pacific System. The revenue received for this route from the Government, for the carrying of the mails, is computed upon the Government rates applied to the mail tonnage as ascertained by the weighing of the mail in accordance with the law and the practice of the Postal Department. On the ascertainment of the revenue for said route, so much thereof is credited to the State of Nevada as would be apportioned thereto on a road mileage basis. This is the basis of the above statement as to mail earnings for the State of Nevada, for the fiscal year 1907. With reference to express earnings, the amount accruing therefrom to the Southern Pacific Company, Pacific System, is apportioned to the operating divisions thereof upon a percentage ascertained by a computation of the actual express business and earnings for the several divisions for typical months of the year, and such apportionment to a particular division being thus ascertained, the sub-apportionment thereof to a part of such division, as in the case in hand, to the State of Nevada is made upon a road mileage basis. As to telegraph earnings, the amount accruing to the Southern Pacific Company, Pacific System, is apportioned to the operating divisions affected thereby, on a revenue train mileage basis, and is then sub-apportioned in the same way as just indicated with reference to express earnings.

The earnings from rents and miscellaneous sources for the State of Nevada during said fiscal year 1907 amounted to \$76,389.75. These earnings where not local to the State are apportioned thereto on a revenue train mileage basis.

Summing up for the State of Nevada, fiscal year 1907:

Freight earnings on all business.....	\$8,253,564.33
Passenger earnings on all business.....	2,874,245.38
Mail earnings.....	560,528.86
Express earnings.....	201,421.93
Telegraph earnings.....	9,292.88
Earnings from rents and miscellaneous sources.....	76,389.75
Sum total.....	\$12,005,443.23

Segregation of intrastate business

Freight earnings on intrastate business.....	\$159,791.40
Passenger earnings on intrastate business.....	286,235.65
Mail, express, telegraph, rents, and miscellaneous as above.	

Passing now to the operating expenses for the State of Nevada, affiant shows: These expenses in their entirety are divided into classes, as follows:

1. Maintenance of Way and Structures;
2. Maintenance of Equipment;
3. Conducting Transportation;
4. General Expenses.

Maintenance of Way and Structures: The expense of operation under this head is ascertained by determining for the fiscal year in question, 1907, the actual cost of maintaining the way and the structures local to the State of Nevada, and such cost is treated as a charge against all business for the State of Nevada, through and local, for said fiscal year. This statement is subject to a slight qualification; that is to say, the salaries of the Engineer of Maintenance of Way, and his subordinates, with their expenses, would be apportioned to the State of Nevada on a road mileage basis; but this quantity would not affect the result materially, and hence it may be said generally that the expenses of operation for maintenance of way and structures in Nevada are, in and of themselves, on an actual basis.

Maintenance of Equipment: Expenses under this head are apportioned to the State of Nevada, in the case of locomotives, on the basis of revenue engine mileage, and in the case of cars, on the basis respectively of total freight car mileage and total passenger car mileage.

Conducting Transportation: The expenses of the items of conducting transportation, where such items cannot be located within and to the State of Nevada, are apportioned to the State on the basis of engine and train mileage as the case may be; except that in the case of car mileage, the apportionment of the expense to Nevada is on a road mileage basis.

General Expenses: The apportionment of these expenses to the State of Nevada is on the basis of revenue train mileage.

The aforesaid basis in respect to the apportionment of earnings and expenses are standard bases deduced from experience and careful comparisons, in the business of railroading, they have been in use for many years, and the results thereby obtained are fair, just and accurate expressions of the fact. The said bases have been used herein in respect to said earnings and expenses only in so far as direct and actual ascertainment of the fact was not practicable.

Affiant now shows that for the fiscal year 1907, for the State of Nevada, the operating expenses have been calculated, in manner as hereinabove explained, to be and the same are in fact as follows:

1. Maintenance of way and structures.....	\$740,953.99
2. Maintenance of equipment.....	1,255,635.77
3. Conducting transportation.....	2,797,489.92
4. General expenses.....	267,748.07
Total.....	\$5,061,827.75
Taxes for said fiscal year for the State of Nevada are.....	\$172,562.89

Affiant further shows that the above statement of operating expenses does not include the expense of additions and betterments for said fiscal year. Said additions and betterments are located to and within the State of Nevada and are therefore computed on actual basis. Such additions and betterments for said fiscal year amount to the sum of \$362,008.15.

Affiant further says that the funded debt of said Central Pacific Railway Company, as of July 1, 1907, by actual issue was \$116,947,043.12, consisting of first refunding mortgage 4 per cent gold bonds, \$79,242,000; 3½ per cent mortgage gold bonds, \$16,743,500; through short-line mortgage 4 per cent gold bonds,

\$9,199,000; notes to United States of America, 3 per cent, \$11,762,543.12. The annual interest charge on said funded debt is \$4,476,538.79. The proportional amount of said funded debt allotted to the mileage in the State of Nevada is \$35,768,253.44; and the annual interest charge thereon is \$1,369,149.88.

The capital stock of said Central Pacific Railway Company as authorized is as follows:

Common stock	\$67,275,500
Preferred stock	\$20,000,000
The issued common stock is	\$67,275,500
The issued preferred stock is	\$13,400,000
Total authorized capital stock, common and preferred	\$87,275,500
Total issued capital stock, common and preferred	\$80,675,500

Said preferred stock is entitled to cumulative dividends up to 4 per cent per annum, gold, payable semi-annually, before payment of any dividend on the common stock; thereafter, dividends up to 4 per cent per annum are payable on the common stock, and the balance of dividends are payable pro rata upon preferred and common stock.

Comprehending under the general term "capitalization" both stock and funded debt, the total capitalization, on the basis of outstanding funded debt and authorized capital stock, of said Central Pacific Railway Company is \$204,222,543.12. Similarly, the total capitalization on the basis of outstanding funded debt and issued capital stock is \$197,622,543.12. The total cost of the entire line of road of Central Pacific Railway Company, to June 30, 1907, was \$212,970,953.07; and the proportional amount thereof allotted to the State of Nevada on mileage basis is \$66,253,187.21. [An average of \$149,936.73 per mile.]

For said fiscal year 1907 the total number of local shipments of freight within said State of Nevada, in carload lots, was 2,239; in less than carload lots, 31,296, or a sum total of 33,535 shipments. On said carload lots the amount collected under the present rates was \$90,691.15; on less than carload lots, \$69,100.25, or a total of \$159,791.40. On the same basis for the same period, and under the same circumstances, the amount collectible, if the Act of the Legislature of Nevada of March 5, 1907, sometimes referred to as the "Railroad Commission Bill" and being the Act in controversy, had been the law, would have been \$103,042.05, or a reduction and loss of earnings, on local freight business, under said Railroad Commission bill, of \$56,749.35, or a percentage of 35.58. It should be noted, and the fact is, that in the case of minimum shipments carried at the rate of 25 cents per shipment under present tariffs, there is a loss in earnings, and such loss is figured in said statement, resulting from the impracticability of carrying such shipments at charges less than 25 cents per shipment without loss; and the amount of such loss for the period in question, and carried into the aforesaid calculation, is approximately \$790.27.

It is taken in the above calculation, and it is the fact, with reference to hauls of less than fifty miles, that the present tariffs cannot be increased to the maximum allowed by said Railroad Commission as for fifty-mile hauls, and this because it is impracticable on such short hauls to impose such maximum rates.

The percentage of the business involved in reference just made to hauls of less than fifty miles may be expressed by relation to total receipts and will involve therein a difference of approximately 3.3 per cent. As to the approximate statement just made of loss in respect to minimum shipments, \$790.27, it is to be said that the task of ascertaining the precise number of these small shipments for each month of said fiscal year would be exceedingly protracted. A fair average, however, of the number of said shipments per month has been arrived at by taking the exact number of shipments for each month of a period of five months, striking an average, and computing thereon the total number for the year. Thus:

Month, 1906	Consignments	Pounds	Charges	Month, 1907	Consignments	Pounds	Charges
July		80,706	\$184.40	January		68,234	136.71
August		76,323	184.04	February	508	60,171	133.83
September		85,370	165.47	March	605	86,012	144.10
October		74,198	188.11	April	556	66,052	142.39
November		71,644	215.32	May	704	91,756	172.25
December		54,106	137.11	June	555	49,158	135.69
Total, five months					2,928		
Total for year					7,032	864,098	\$1,939.32
Estimated average of consignments per month						586	

Minimums moving within Nevada for the month of March, 1907

Consignments	Pounds	Collected	Proposed
605	86,012	\$144.10	\$35.37
Loss, \$58.73, or 40.75 per cent.			
Estimated loss for the 12 months based upon above percentage, at 40.75 per cent			
			\$790.27

The proposed charges as above noted for the month of March, 1907, have been arrived at by considering all shipments at third class, although the fact is that many of them take a higher classification.

Affiant shows in illustration of the necessary work in the handling of less than carload shipments, the following circumstances in respect to the movement thereof and the necessary accounting work and supplies:

SAMPLE PACKAGE MOVEMENT, RENO, NEVADA, TO GOLCONDA, NEVADA

Weight, 100 pounds; \$1.27 per cwt.; revenue, \$1.27

1st. A receipt of bill of lading is furnished consignor when package is received at station.

2d. Package is weighed and the weight noted on duplicate shipping bill retained by agent.

3d. Package is handled on truck from freight station warehouse to box car.

4th. Way-bill is written showing following: Way-bill number, date, car number and car initial, shipper, marks, consignee, billing station, destination, number of packages, contents, classification conditions, weight, rate and freight charges.

5th. Impression copy of way-bill is made for station record (original way-bill accompanies shipment to destination).

6th. A report of way-bill is made to the auditor on "Statement of Way-bills Forwarded." Information thus reported is as follows: Way-bill number, date, car number, car initial, station from and station to, commodity, weight, charges.

7th. The car containing package is switched into a train at point of origin; at destination is taken from the train and switched to station warehouse.

8th. At destination package is unloaded from the car to the warehouse, weighed and checked with way-bill accompanying car.

9th. Way-bill is revised, that is, the rate shown on the way-bill is compared with current freight traffics to see that the proper rate has been applied; the calculations are also verified.

10th. Freight bill is made in duplicate (sometimes in triplicate), and shows the same information as was on the way-bill.

11th. Postal card notice is sent to consignee advising him of the arrival of package; package is delivered to consignee upon presentation by him of shipping receipt or bill of lading and the payment of the freight charges.

12th. The original freight bill is receipted and delivered to consignee, he acknowledging receipt of the package on the duplicate of freight bill, which is retained by the agent.

13th. A reporting of the way-bill received with the shipment is made to the auditor on "Statement of Way-bills Received." This shows the following information: Way-bill number, date, car number, car initial, station from and station to, commodity, weight and charges. Way-bills accompany this report to the auditor.

14th. Amount received is entered on station cash-book, giving reference to the freight bill, number and party from whom collection is made.

15th. In the auditor's office: Way-bills, when received in auditor's office, are compared with "Statement of Way-bills Received" which is made by receiving agent, to see that each way-bill has been correctly reported; the way-bills are then checked against "Statement of Way-bills Forwarded" to see that all way-bills by forwarding agents have reached destination and been properly accounted for.

16th. Rates and extensions on way-bills are verified by revising clerk in auditor's office, and agents are debited or credited with errors made by them.

GENERALLY

17th. Other services are incidental to such portion of the company's traffic as may require the running of refrigerator cars in which perishable goods are carried, such as packing-house products, eggs, butter, cheese, beer, and other like commodities; and local freights of such classes, carried from point of origin thereof in the State to the destination thereof in the State in such cars, would involve expense incident and special to each shipment, depending in part upon the quantity and quality thereof and the care necessary to be specially paid to the individual or particular shipment.

18th. For the carriage of live stock from one point within the State to another point within the State it is necessary to provide feed and watering stations, and to feed and water, load and reload such stock according to the provisions of law governing the transportation thereof, and also to sand, clean and at times to comply with the fumigation or disinfecting rules prescribed by proper quarantine officers in respect thereto, all of which expenses are incident to the transportation of the individual care of lot of stock, and cannot be generally stated.

19th. It is believed, as a consequence of irrigation service, that the industry of fruits and vegetables produced in Nevada for intrastate transportation will be developed and this will require of the carrier special facilities in the way of refrigerator and ventilated cars, for the services of which the expenses will be incidental of the furnishing of ice for cooling the car, and for the icing of the load, the usual and ordinary inspection and watching of the loaded car, and the return of the car empty. At the rates prescribed by the Railroad Commission bill, such products, as a part of the local traffic would be, in less than carload lots and first class, at a rate of 8 cents per ton per mile. The result would be, in the case of such less-than-carload business, which would ordinarily be carried in a package of about 80 pounds, that, on a haul of ten miles at 8 cents per ton per mile, such package, charged for on the basis of a fifty-mile haul, would not as a maximum charge yield more than 16 cents.

20th. That all carload shipments transported from one place to another place within the State of Nevada involve or require the switching service at a point of origin and at point of destination; that the additional cost and value of such switching service is nowhere permitted or allowed to be charged independently of the rates for the transportation as prescribed in said bill.

Affiant further shows that the records of his office include the payment to employees of said Southern Pacific Company locally engaged and in local service in the State of Nevada. A fair average of the number of employees thus locally engaged and locally employed is gathered from the period between January 1, 1907, and June 30, 1907. Such average number per month was 2,437, the amount paid to said employees during the aforesaid period was \$812,987.39, which extends into an annual payment of \$1,625,974.80.

A more detailed classification and exhibit is now set forth:

Average number of employees and average wages paid

	No. of men	Amount
Assistant Superintendent's office.....	28	\$3,614.24
Stations.....	414	23,106.21
Maintenance of way.....	1,114	46,455.34
Bridge and building.....	100	6,769.14
Round-house and shop men.....	706	48,061.98
Engineering gangs.....	75	7,490.99
Totals.....	2,437	\$135,497.90

Affiant further shows that the cost of local freight business in the State of Nevada is relatively greater than the cost of the general business of the company—that is to say, of its business as a whole—and that a fair, just and conservative estimate of the greater relative cost of such local business is that such cost as related to the cost of said general business is in the proportion of 3 to 1. Affiant now shows the relative cost of said general business, the additional cost of such local business on the basis, as well of 2 to 1 as of 3 to 1, the total cost of said local business and the loss resulting from the rates named in said Railroad Commission bill. This showing is made in the form of two tables hereto attached and marked respectively "Table 1" and "Table 2," and made part thereof. The point in making said two tables is to develop the conditions now being dealt with, both in reference to the Southern Pacific system as a unit, and to the said Central Pacific Railway Company as a segregated line.

In ascertaining the additional cost of local business, as presented in said tables, said additional cost is not affirmed of operating expenses generally, but is limited to the conducting of transportation. Ascertaining such additional cost on the basis of 2 to 1, it appears that under the rates named in said bill, regard being had to the computation in Table 1, the company is subjected to a loss of 28.65 per cent; and regard being had to the computation in Table 2, such loss is 25.92 per cent. Similarly on the basis of 3 to 1, and with reference to Table 1 the loss is 59.50 per cent; with reference to Table 2, it is 57.32 per cent.

Affiant further shows the respective percentages on freight and passenger traf-

sific of revenue engine mileage and revenue train mileage, wholly within the State of Nevada, and the corresponding earnings in said State for the fiscal year 1907. The facts in detail are set forth in Table 3, hereto attached and made part hereof. Said respective percentages of revenue engine mileage on freight and passenger traffic are as follows:

California-Nevada State line to Sparks, 49.99 freight, and 50.01 passenger.

Sparks to Nevada-Utah State line, 56.04 freight, and 43.96 passenger.

The corresponding figures for revenue train mileage are: California-Nevada State line to Sparks, 43.99 freight, and 56.01 passenger.

Sparks to Nevada-Utah State line, 54.14 freight, and 45.86 passenger.

The amount of freight earnings under this head is \$8,253,564.33; and the amount of the passenger earnings \$3,666,196.27. Expressed in terms of percentage, said freight earnings are 69.24 per cent, and said passenger earnings, 30.76 per cent.

Affiant further shows that in the statement in Table 3, of the amount of said passenger earnings, there have been included mail earnings \$590,528.96, and express earnings \$201,421.93, apportioned to the State of Nevada. The freight earnings on intrastate business for said fiscal year 1907 amounted to \$159,749.40, and the passenger earnings on like business amounted to \$286,235.65; or, expressed in terms of percentages, the local freight earnings were 35.83 per cent and the local passenger earnings 64.17 per cent. And of the interstate business, in freight traffic, as against the total earnings of \$8,253,564.33, the amount thereof represented by interstate freight having neither origin nor destination in the State, but passing through the same as over a bridge, was \$5,578,282.28, or 67.58 per cent of the whole.

Affiant further shows for the fiscal year 1907 taking the above freight earnings on local business of \$159,749.40, and the above total earnings on interstate freight into, out of, and through said State of Nevada, that the said local earnings amount to but 1.8 per cent of the said total freight earnings on through business; and further, the said local earnings, as compared with the said "bridge" business of \$5,578,282.28, are but 2.8 per cent of said "bridge" business. In point of fact, as related to the State of Nevada in distinction from other parts of the Central Pacific Railway Company and the said Pacific system, and in distinction from said railway of the Central Pacific Railway Company as an entirety, and said system as a unit, the preponderance of through business as above referred to, involving volume and density of traffic and long hauls, as against said local business with its relatively short hauls is extremely marked, as illustrated in said comparative statement of earnings and percentages of earnings.

Affiant further states that the mining country in Nevada, of which Goldfield, Tonopah, Rhyolite and Bullfrog are among the principal distributing points and points of consignment, and which is served by the rails of complainant in Nevada, in the sense that freight passes over such rails and on to the rails of the Nevada and California Railway Company, and thence over the Tonopah and Goldfield Railroad Company, and other connections, into said mining country, is beginning to be served by the Las Vegas and Tonopah Railroad Company, extending north from Las Vegas on the line of the San Pedro, Los Angeles and Salt Lake Railroad Company; and that said mining country will also be shortly served by the Tonopah and Tidewater Railroad Company, extending north from Crucero, a point on the line of said San Pedro, Los Angeles and Salt Lake Railroad Company, and that the service of said two last-named lines of railroad will have the effect of diverting traffic from the lines of complainant, and materially affecting its revenue, so far as the State of Nevada is concerned. The cost of business, local to the rails of complainant, in said State of Nevada, will greatly exceed the proportion of 3 to 1 in comparison with the cost of all business, accruing to said State.

Affiant attaches as an exhibit hereto Table 4, showing the earnings and expenses of said system apportioned between freight and passenger traffic for said fiscal year 1907, with percentages of expenses to earnings, computed in reference to the earnings of each class of traffic and also to the total earnings. It appears from this table that the said percentage of freight expenses to freight earnings is 55.49; that the said percentage of passenger expenses to passenger earnings is 66.96; that the percentage of said freight expenses to the total earnings is 34.84; and of passenger expenses to total earnings, 24.92. In the sum total the percentage of expenses to earnings is, therefore, 59.76.

A similar exhibit, Table 5, is hereto attached for said Central Pacific Railway Company. From this table the percentage of freight expenses to freight earnings is shown to be 54.65; the percentage of passenger expenses to passenger earnings is 60.43; the percentage of said freight expenses to total earnings is 34.41, and of

passenger expenses to total earnings, 22.39. In the sum total the percentage of expenses to earnings is 56.80. The said exhibits, Tables 4 and 5, do not include any expenditure for taxes.

Affiant attaches hereto another exhibit, marked Table 6, showing earnings and expenses accruing within the State of Nevada for fiscal year 1907, as apportioned between freight and passenger traffic with percentages of expenses to earnings. It appears from this table that the percentage of freight expenses to freight earnings is 38.40; of passenger expenses to passenger earnings, 50.65; of freight expenses to total earnings, 26.58; of passenger expenses to total earnings, 15.58. In sum total, percentage of expenses to earnings, 42.16. This does not take account of taxes.

Affiant attaches hereto two exhibits, marked respectively Table 7 and Table 8, showing freight receipts on local tonnage for fiscal year 1907, percentage of expenses to earnings as related to general business of system as a unit, percentage of expenses to earnings as enlarged by additional cost of conducting transportation on local business on the basis of 2 and 3 to 1, like percentages for Central Pacific Railway Company, cost of hauling local freight on aforesaid bases of cost thereof; net earnings accordingly; amount of reduction under Railroad Commission bill; net results under said bill, and gain or deficiency accordingly.

On the basis of percentage of expenses to earnings just mentioned, increased by the additional cost of local freight business, on the basis of 2 to 1, Table 7 shows a deficiency or loss for said fiscal year of \$45,780.24, or 28.65 per cent. And on a basis for local business of 3 to 1, the deficiency or loss shown by said table is \$95,075.87, or 59.50 per cent.

Table No. 8, constructed with reference to the Central Pacific Railway Company, makes a corresponding showing, first of a deficiency or loss of \$41,417.93 or 25.92 per cent and, second, of a deficiency or loss of \$91,592.43, or 57.32 per cent.

Affiant states, as the result of his examination of the records, computations and statistics in his office, based upon the operations and expenses of said Southern Pacific Company, with reference to the said system as a unit, as follows:

FISCAL YEAR 1907

Cost of service per passenger train mile.....	\$1.34
Cost of operation per freight train mile.....	\$2.32
Inclusive of expenses—of station, train, engine, contingencies, maintenance of way, maintenance of equipment, and general expenses, the average cost of handling commercial freight is per ton per mile (in cents).....	.685
Average cost for station service, handling commercial freight per ton (in cents).....	29.48
Average cost of station service per passenger (in cents).....	5.41
Average cost of operating expenses per passenger per mile (in cents).....	1.618
Average cost of operating expenses per estimated loaded car per mile (in cents).....	9.309
Estimated number loaded cars per train mile.....	24.84
Average number of tons per loaded car per mile.....	19.40

For said Central Pacific Railway Company on like records, computations and statistics, the figures are as follows:

FISCAL YEAR 1907

Cost of service per passenger train mile.....	\$1.41
Cost of operation per freight train mile.....	\$2.36
Inclusive of expenses—of station, train, engine, contingencies, maintenance of way, maintenance of equipment, and general expenses, the average cost of handling commercial freight is per ton per mile (in cents).....	.706
Average cost for station service, handling commercial freight per ton (in cents).....	16.86
Average cost station service per passenger (in cents).....	4.88
Average cost operating expenses per passenger per mile (in cents).....	1.382
Average cost operating expenses per estimated loaded car per mile (in cents).....	6.697
Estimated number loaded cars per train mile.....	24.29
Average number of tons per loaded car per mile.....	18.84

Affiant further shows for said fiscal year 1907, for said system, assuming, for the sake of showing, that the Nevada and California Railway Company is not part of the system, as follows:

Tons of commercial freight carried.....	16,312,444
Tons of company freight, including fuel and material.....	3,815,727
Total tons, commercial and company.....	20,128,171
Commercial freight, tons carried 1 mile.....	4,239,030,891
Company freight, tons carried 1 mile.....	883,928,586
Total tons, 1 mile.....	5,122,957,486
Average length of haul, interline freight.....	508.8 miles

Average length of haul of all freight local to said system.....	110.3 miles
Average length of haul of all commercial freight, interstate and intrastate.....	259.9 miles
Average length of haul of company freight.....	231.7 miles
Average length of haul of all freight transportation on system's lines.....	254.5 miles

For said Central Pacific Railway Company the corresponding figures are as follows:

Tons of commercial freight carried.....	7,962,019
Tons of company freight, including fuel and material.....	2,078,092
Total tons, commercial and company.....	10,040,111
Commercial freight, tons carried 1 mile.....	1,571,427,501
Company freight, tons carried 1 mile.....	255,023,510
Total tons, 1 mile.....	1,826,451,011
Average length of haul, interline freight.....	391.02 miles
Average length of haul of all freight local to said company.....	58.84 miles
Average length of haul of all commercial freight, interstate and intrastate.....	197.37 miles
Average length of haul of company freight.....	122.72 miles
Average length of haul of all freight transported on company's lines.....	181.92 miles

Affiant further states from the statistics in his office, made and checked in the regular course of business, that the average distance haul for the commodities following, is as stated below:

Products of agriculture, including Pacific Coast fruits, deciduous and citrus, canned fruits, canned vegetables, and all agricultural products, fiscal year 1907; average haul per ton carried.....	331.45
Products of animals, including live stock, packing-house products, wool, hides and leather, other animal products, poultry, game and fish; average haul per ton carried.....	340.45
Products of mines, including coal, coke, ore, bullion, asphaltum, bituminous rock, borax, clay, stone, salt, and other mineral products; average haul per ton carried.....	157.31
Products of the forest; average haul per ton carried.....	247.52
Manufactured articles, including oils, other than crude petroleum, also sugar, molasses and syrups, naval stores, iron, machinery, metal, cement, agricultural implements, wagons, tools, liquors, household goods and furniture, and other manufactures; average haul per ton carried.....	447.78
Merchandise, emigrant movables and miscellaneous freight; average haul per ton carried.....	156.75

The above showing as to said products, manufactured articles and merchandise, pertains to the said system as a unit. It is proper to say that the statistics from which the said showing was deduced are inclusive of the operations of the Nevada and California Railway Company. But the presence in said computations, as a factor, of the operations of said Nevada and California Railway Company will not appreciably disturb the result.

While the Nevada and California Railway Company, as above stated, has been assumed not to be part of the system, yet, as to so much of the foregoing computation as relates to said products, manufactured articles and merchandise, the operations of said Nevada and California Railway Company have been included in the calculations for the reason that to exclude them would involve prodigious and unnecessary labor. Regarding the Nevada and California Railway Company as a part of the system, instead of isolating it therefrom, the percentage of operating expenses to earnings on said system would not be affected so much as 1 per cent.

All the aforesaid railroad, operated by the Southern Pacific Company in Nevada, is standard broad-gage.

C. B. SEGER.

Subscribed and sworn to before me this 19th day of October, 1907.

P. J. KENNEDY,

[SEAL]

*Notary Public in and for the the City and County of
San Francisco, State of California.*

During the reading by Mr. Henrichs:

Mr. Henrichs—Would you like to hear this?

Mr. Lemaire—If you please.

Mr. Henrichs—I would like to have the Assessors while they are voting on this subject to think of these figures.

At the conclusion of the reading by Mr. Henrichs:

Governor Dickerson—The question before the house is an amendment to the amendment placing a valuation of \$42,870 on the Central Pacific Railway in this State. The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—I wish to amend the amendment by making it \$35,000 per mile on the main line of the Central Pacific.

Mr. Wyatt—I second the motion.

Mr. Lemaire—How many amendments have there been?

Governor Dickerson—There have been twenty-five. For your information, Mr. Lemaire, I will say they can make a thousand amendments. Is there any discussion on this motion? If not, the Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I think by voting along this way we will get a valuation pretty soon. I move now to amend the amendment by making the valuation \$34,100.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment and make it \$33,900.

Mr. Wyatt—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move an amendment to the amendment making it \$33,800.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to place a valuation of \$33,700.

Mr. Regan—I second the motion.

Mr. Lemaire—Mr. Chairman, I would like to have my name there to show that I addressed the Chair first.

Governor Dickerson—The Chair is the judge of who addressed him first, Mr. Lemaire. Is there any discussion?

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the amendment to make the valuation \$33,500. That is just a little over 2 per cent of the net earnings.

Mr. Regan—I second the motion.

Mr. Henrichs—I would like to hear a little discussion on that, Mr. Chairman. Nearly all of the Assessors say they assess other property over 30 and 40 per cent of the valuations in their counties.

Governor Dickerson—Just one moment, Mr. Henrichs. What in your judgment is a proper valuation of the Central Pacific Railroad?

Mr. Henrichs—In my judgment \$66,000, as the figures are submitted here.

Governor Dickerson—What in your judgment is the actual cash value of that road today?

Mr. Henrichs—That is hard to say. I have been trying to get the figures and have not had them submitted to us. You mean throughout the State?

Governor Dickerson—I mean the value of the road as it runs through the State.

Mr. Henrichs—About \$150,000.

Governor Dickerson—You base your judgment upon the affidavit of Mr. Seger?

Mr. Henrichs—Yes, sir.

Governor Dickerson—Did you figure out the percentage of \$33,500 as compared with the actual valuation of \$150,000?

Mr. Henrichs—Just a little over 20 per cent.

Governor Dickerson—If there is no discussion further, the Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to make it even \$33,000.

Mr. Wyatt—I second the motion.

Mr. Lemaire—Mr. Chairman, as I understand it, that is the original amendment, \$33,000.

Governor Dickerson—Yes, you are right.

Mr. Bradley—Mr. Chairman, do I understand we are voting on the original amendment now?

Governor Dickerson—This is the same as the original amendment was. It is an amendment to the amendment just the same.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Henrichs—Mr. Chairman, I move to amend the motion by making it \$32,500.

Mr. Regan—I second the motion.

Governor Dickerson—Is there any discussion? The Clerk will call the roll.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Randall—Mr. Chairman, I move to place a valuation of \$32,450.

Mr. Wyatt—I second the motion.

Governor Dickerson—In order to give the Clerk a chance to rest a little bit, I would like to hear from the gentleman who made that motion as to the reasons for the valuation you place on this property?

Mr. Randall—Mr. Chairman, I am trying to get as high a valuation as I can and get something these fellows can agree on. I really think the road is worth more according to the figures given us. If we cannot get that, I am willing to take the next thing to it. I get every cow I can, and if I have to go around a corner to get one or two, I go there and get them.

Governor Dickerson—I would like to hear from the different Assessors on this question. Mr. Roeder, have you anything to say?

Mr. Roeder—Mr. Chairman, I think it is a pretty good raise to put it up to \$28,000 for one year.

Governor Dickerson—Regardless of the valuation? You are basing your judgment this time as to the raise and not as to the valuation of the road.

Governor Dickerson—Mr. Lemaire?

Mr. Lemaire—I have nothing to say at all. I tried to get the floor a minute ago and I have nothing to say.

Governor Dickerson—You did not say much when you got the floor, Mr. Lemaire.

Mr. Leonard—Mr. Chairman, it strikes me that a 50 per cent increase in valuation for the first year under the present rate of valuation is pretty good.

Governor Dickerson—What do you call the first year, Mr. Leonard? Do you know how long this Board of Assessors has been in existence?

Mr. Leonard—About ten years.

Governor Dickerson—So you consider that a good raise for ten years, do you?

Mr. Leonard—To make it all at once does not seem to me to be hardly fair. We always make our rates before the assessment is made.

Governor Dickerson—You make what? Have the Board of County Commissioners in your county met this year?

Mr. Leonard—No, not yet. They always take the last year's valuation as a basis.

Governor Dickerson—You have a peculiar board. Mr. McTerney, have you anything to say?

Mr. McTerney—Nothing to say.

Governor Dickerson—Mr. Weathers?

Mr. Weathers—Nothing.

Mr. Wightman—Nothing.

Governor Dickerson—Mr. Owens?

Mr. Owens—We are all entitled to our own opinion and what I think is right I am going to do, and if I go out of this hall a political corpse it is all right. When I went into that executive chamber the proposition was whether it should be \$28,000 or \$30,000. Some said \$28,000 and some said \$30,000. I think if we get together, we will save time.

Mr. Henrichs—Mr. Owens, we sort of agreed to a compromise. If it were assessed at 2 per cent it would be \$30,000.

Governor Dickerson—Mr. Bradley?

Mr. Bradley—I have nothing to say. The road does not touch my county.

Governor Dickerson—Mr. Beard?

Mr. Beard—Nothing.

Governor Dickerson—Mr. Miles?

Mr. Miles—Mr. Chairman and gentlemen, we came here to do our duty as we are instructed under the law to do in every branch of our official duties. We came here to fix the very best valuation we could find upon this property or would be within justice. If we cannot find a higher rate of taxation, let us reach the best we can. I am here to vote for the very best valuation that I can get within justice and when it comes to that time I will vote for that valuation. That is all I have to say.

Governor Dickerson—Mr. Wyatt?

Mr. Wyatt—I have nothing to say, Governor.

Governor Dickerson—Mr. Randall?

Mr. Randall—Mr. Owens is right in regard to that conversation in there. I differ with Mr. Leonard as to jumping up. If it is worth it we are only getting justice on account of what we did not get before. I cannot agree with him that it is too much of a raise in one year. We are trying to get the valuation regardless of the raise.

Governor Dickerson—Mr. Henrichs?

Mr. Henrichs—I think I have said all I have to say at present on the valuation of the road. I have been talking all the time.

Governor Dickerson—Mr. Regan?

Mr. Regan—I have nothing to say, Mr. Chairman.

Governor Dickerson—Mr. McBurney?

Mr. McBurney—Mr. Chairman, Mr. Owens has voiced my sentiments exactly. I am satisfied with anything between \$28,000 and \$30,000.

Mr. Henrichs—Mr. Chairman, I move we adjourn for one hour.

Mr. Regan—I second the motion.

The question was put, and the motion carried.

Accordingly at 3 p. m. the board adjourned for one hour.

The board resumed its session, pursuant to adjournment, at 4 p. m.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Mr. Randall—I move to amend the motion by making the valuation on the Central Pacific \$32,450.

Mr. Regan—I second the motion.

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the amendment to the amendment was rejected.

Mr. Lemaire—Mr. Chairman, I move to amend the motion that the main line be assessed at \$28,000 per mile.

Mr. McTerney—I second the motion.

Mr. Miles—Mr. Chairman, did I understand that the motion was \$28,000 on the main line only?

Governor Dickerson—Yes, sir.

The Clerk called the roll, and the motion was carried unanimously.

Governor Dickerson—The question now recurs on the amendment to the original motion. The original motion is \$28,000. The motion now before the board is \$33,000 per mile as amended, making it \$28,000 per mile.

Mr. Bradley—If the motion is now carried it will be \$28,000?

Governor Dickerson—The original motion was \$28,000. There was

an amendment to that motion making it \$33,000. Heretofore you have been voting on an amendment to the amendment. The motion just carried was an amendment to the amendment making it \$28,000. The motion is now on the amendment making it \$28,000.

Mr. Bradley—If now we vote for the amendment which is \$33,000 we are voting for \$28,000. We have amended the amendment to \$28,000?

Governor Dickerson—We have just recorded your vote on an amendment to the amendment making it \$28,000. That was carried. Now you ratify your action by voting for the amendment to the original motion making the amendment to the motion \$28,000.

Mr. Miles—Mr. Chairman, I do not see this clearly. If we vote for the amendment which was calling for \$33,000, we decide upon the original motion? If we vote for the amendment—

Governor Dickerson—If you vote for this amendment you make it \$28,000, and after you vote on this you have to take another vote on the original motion.

The roll was called, and the motion carried unanimously.

Governor Dickerson—The question recurs on the original motion. At this time I want to make a statement to the board that I do not believe that \$28,000 is a proper valuation; that from a conversation with the Board of Assessors yesterday I found that the lowest valuation they placed in their respective counties was 35 per cent of the actual valuation of the property in their counties. Taking the valuation of the Central Pacific from any standpoint from which you desire to view it, the property is worth \$100,000 a mile, and this valuation ought to have been \$35,000, instead of \$28,000. That is all I have to say. Is there any discussion on this question?

The Clerk called the roll, and the motion was carried unanimously.

So the valuation fixed on the Central Pacific Railroad in this State is \$28,000 per mile.

Tonopah and Goldfield Railroad

Mr. Bradley—Mr. Chairman, I move we adjourn until 11 a. m. tomorrow.

Mr. Randall—Mr. Chairman, I believe that Mr. Campbell wishes to make a few remarks before we adjourn.

Mr. Bradley—I withdraw the motion for that purpose.

Governor Dickerson—Do you represent the Nevada and California?

Mr. Campbell—No, I represent the Tonopah and Goldfield.

Mr. Lemaire—Mr. Chairman, I suggest that we take up the Nevada and California at this time and continue to the Tonopah and Goldfield. I understand Mr. Campbell desires to go away tonight.

Mr. Bradley—Mr. Chairman, on account of this other road occupying so much time, the parties who are directly interested in the counties the railroad touches have not had a chance to consult in this matter. It

was put off until we settled the Central Pacific. I hardly think we should take this matter up at this time.

Governor Dickerson—You can suspend the rules.

Mr. Bradley—I move that the rules be suspended and we take up the Tonopah and Goldfield road out of order.

Mr. Beard—I second the motion, Mr. Chairman.

The roll was called, and the motion to suspend the rules was unanimously carried.

Governor Dickerson—The board will now consider the Tonopah and Goldfield Railroad.

Mr. Campbell—Mr. Chairman and gentlemen, I thank you for the courtesy you have extended me, and I will repay it by being brief. I am here asking the board to reduce the valuation placed last year. Under any method which has been advanced here we are entitled to quite a considerable reduction. The history of the Tonopah and Goldfield Railroad is known to everyone. It is a part of the history of Southern Nevada. While when it was built it cost a good deal of money, labor cost from \$4 to \$6 and \$10 per day. If we take the actual value of the railroad today, a month ago I caused to be made by two engineers an itemized statement of what that railroad could be replaced for in the condition it is today. It is a hundred miles long, and about a month ago I furnished to the Assessor who has most of it in his county that itemized statement, going down to spikes, rails, ties, work and everything of that kind, and today at the present prices the railroad can be replaced for \$9,568 per mile. So if you take that as the value of it, the railroad being assessed for \$12,000 per mile, the entire railroad property of the Tonopah and Goldfield Company in Nevada was assessed last year at something like \$1,900,000, about \$700,000 for sidetracks, for the main line, for the terminal facilities, and for the rolling stock and equipment of the road. If we take it upon the other basis, if you take 4 per cent of the net revenue of the Tonopah and Goldfield Railroad, as shown by the records on file, and I speak from them and if I make any mistake I call on Judge Bartine or the Railroad Commission here to contradict what I say—

Governor Dickerson—Just one moment; you said the revenue?

Mr. Campbell—The gross receipts, I mean. Including the money we have on deposit and a little interest on that, the gross receipts from all sources last year for the fiscal year was \$910,000. If you take 4 per cent of that that would be \$36,400. We paid in taxes \$45,850.66. So if you take 4 per cent of our gross revenue we were assessed something over—assuming the taxes to be \$3 on the hundred—we were assessed something over \$300,000 too much on that basis. If you take the earning basis of the railroad from the record which is here on file in the Railroad Commission's office, this railroad earned, after paying all of

the expenses—and permit me to say that they pay the highest wages of any railroad in the United States—40 per cent of the gross receipts, in round numbers, 40 per cent; it is about seven-tenths less than 40 per cent of the entire net income of that railroad which goes for wages. We have to pay section men in that country \$3 per day for eight hours work. We pay the bosses from \$4 to \$4.50. A conductor makes \$250 to \$275 per month; an engineer from \$300 to \$375; a brakeman from \$140 to \$175 per month. We are compelled to pay those wages on account of the situation and conditions there. The water that we buy for the railroad, which used to be about \$40,000 a year, is now about \$20,000 a year, which we have to buy as we go along.

So, taking all the expenses of the railroad with the capital stock, which has no value—it has no market value at all today—that railroad earned \$26,000 in round numbers last year. It earned $1\frac{1}{8}$ per cent upon its capital stock, and I ask you gentlemen: When times were good this board assessed that railroad at \$17,000 and we paid the taxes. When they again commenced to go down the board reduced the assessment the next year to \$14,000 and last year to \$12,000, but I ask the board this year to meet us half way, to assess that railroad at about \$10,000 per mile. That will make about a million dollars on the main line, and if they value the other property the same as they did last year it will make a \$17,000 assessment, except the sidetracks, which are composed of old ties and rails that are taken from the main track and were assessed last year at \$2,800 a mile. I think that is too much. We can replace that, except about seven or eight miles of those sidetracks which are in good condition, we can replace all that for \$2,000 to \$2,200 per mile. I ask you in fairness to reduce that to \$2,500 a mile. I ask \$10,000 on the main line and on the sidetracks \$2,500. I thank you.

Governor Dickerson—What is the pleasure of the board?

Mr. Bradley—Mr. Chairman, I renew my motion that we adjourn until 11 o'clock tomorrow morning.

Mr. Randall—I second the motion.

The question was put, and the motion carried.

Accordingly the board adjourned until 11 a. m., January 14, 1910.

FIFTH DAY

The board resumed its session at 11 a. m., January 14, 1910, pursuant to adjournment.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Dickerson—The first order of business is Tonopah and Goldfield Railroad, taken up out of order yesterday.

Mr. Bradley—Mr. Chairman, would it be necessary for a motion to go back to the regular order of business, the Central Pacific sidetracks?

Governor Dickerson—You can make a motion to return to the regular order of business; you can pass this order for the present.

Mr. Bradley—I move that we return to the regular order of business.

Mr. Lemaire—I second the motion.

The question was put, and the motion carried.

Nevada and California—Broad-gage

Governor Dickerson—No. 2, railroads, Nevada and California, broad-gage.

Mr. Bradley—Mr. Chairman, I understand that the members of the Railroad Commission, inasmuch as they have given us information in regard to the Central Pacific, I would like to have them give us some information in regard to the earnings of the Nevada and California, some idea in regard to the assessment we should make.

Governor Dickerson—What member of the commission do you desire to call on, Mr. Bradley?

Mr. Bradley—I understand that Professor Thurtell would be glad to enlighten us.

Governor Dickerson—Professor Thurtell; are you prepared to give the facts?

Prof. Thurtell—I am not able to arrive at the Nevada and California business in Nevada exactly. I am only able to take from the statements on file with the commission as given in the report referred to here as Mr. Seger's affidavit used in the Federal Court in which in that year the Nevada earnings and the California earnings were separated. Assuming that the Nevada and California earnings for 1909 were the same as they were for the year 1907—I am not quite certain whether that is the fact or not, or whether that is likely to be the fact or not—but I am inclined to think they are not quite as high in 1909 as they were in 1907. I don't think they were much higher in 1909 than in 1907. The actual earnings in 1907 were \$140,000. Whether they were more in 1909 than

in 1907 I am not prepared to say, but inasmuch as the total earnings were less in 1909 than in 1907, assuming that they were \$144,000 upon the California mileage, earnings upon the total mileage in the year 1909, fiscal year, amount to \$1,126,191, and on the Nevada mileage the probable earnings are \$980,000 in round numbers.

Mr. Bradley—That is the gross earnings?

Prof. Thurtell—Yes, sir. The net earnings for the entire line amounted to \$391,000. Inasmuch as the California mileage in 1907 did not pay expenses, the net earnings in 1907 were entirely upon the Nevada mileage, and the net earnings on the Nevada mileage this year are probably not far from this \$391,000. Mr. Burke, perhaps, has some information.

Mr. Burke—I have no figures.

Prof. Thurtell—These are the figures shown in our report.

Mr. Bradley—Professor, if the tax rate should be \$2.65 and the valuation \$15,000 as in 1909, what per cent of the gross earnings would that be?

Prof. Thurtell—I will tell you in a moment. What is the total Nevada mileage?

Mr. Burke—Two hundred and twenty-two miles. However, if I might suggest to Prof. Thurtell, Mr. Bradley's question will only apply to 168 miles in Nevada because there are only 168 miles of it assessed at the \$15,000 rate.

Prof. Thurtell—If the 168 miles of broad-gage were assessed at \$15,000 per mile and the tax rate along the line was \$2.65, the taxes per mile would be \$397.50 and the total taxes collected would be \$66,780, and that upon the gross earnings, counting the gross earnings in Nevada, and the gross earnings in Nevada were nearly all earned upon this broad-gage mileage, that would be approximately 7 per cent of the gross earnings, just a little less than 7 per cent of the gross earnings.

Mr. Bradley—Professor, have you figures that would lead you to place a cash valuation upon the Nevada and California broad-gage, the same as placed upon the Central Pacific, approximately?

Prof. Thurtell—We have in the affidavit of Mr. Seger statements concerning its cost, the same sort of statements that were made relative to the cost of the Central Pacific Railroad. In the testimony of Mr. Kruttschnitt that was given at the Salt Lake hearing, reference to which was made heretofore, no evidence was given relative to the physical valuation of the Nevada and California Railroad. It would be a little hard to figure upon that. I can give very quickly the result as shown by Mr. Seger's affidavit, so far as that is concerned. Here it is: Total funded debt of Nevada and California Railway, July 1, 1907, \$12,000,000.

Annual interest charge on funded debt, \$80,000. The proportional amount of said funded debt allotted to mileage in the State of Nevada was \$1,346,000, and the annual interest charge thereon \$53,843.64. The issued capital stock is \$4,837,000. Here is the nearest we can get to it. The total cost of entire line of road to June 30, 1907, was \$6,544,511.32, and the proportional amount thereof allotted to the State of Nevada on a mileage basis is \$4,405,061.20. Now that distributed over the 222 miles would be \$20,000 per mile. That is as near as one can get at it of the cost—construction and betterments that have gone into the road since the date of its construction.

Mr. Bradley—We have a report here on the actual cost of construction, \$16,000 per mile. Taking into consideration the actual cost of construction, say \$16,000, and the earnings of the road, can't you approximate a value upon which assessment should be levied in case we levy for the full amount of the valuation?

Prof. Thurtell—Well, the road earned the net operating revenue of \$391,000. If that were distributed over this broad-gage area, it would have earned about a little over \$2,000 per mile net.

Mr. Burke—A little less, Mr. Thurtell, would it not?

Prof. Thurtell—It earned a little over \$2,000 per mile net. That would amount to 7 per cent interest on nearly \$30,000.

Mr. Bradley—About \$30,000?

Prof. Thurtell—Yes.

Mr. Bradley—Then assessing the road at a valuation of 40 per cent net would mean about \$12,000 per mile?

Prof. Thurtell—Yes, sir.

Mr. Bradley—That is the way I endeavor to assess in Esmeralda County, although of course the owners say it is more. There are two others of the Assessors who are interested in this road and are directly interested as well as all the Assessors. If they wish, I would like to have them ask you some questions, Mr. Randall or Mr. Wightman.

Mr. Randall—Mr. Chairman, if we take the gross earnings at 2 per cent it would be \$19,600.

Mr. Bradley—I believe the Professor says the gross earnings on a valuation of \$15,000 was about 7 per cent.

Prof. Thurtell—That is true.

Mr. Bradley—Mr. Chairman, in my estimation, according to the evidence of the commissioners, and they have made a study of this matter, and I am quite willing to accept their good, honest judgment in the matter and their careful consideration of the figures, it seems to me in all probability the Nevada and California is at the present time, or was last year, assessed a little bit too high. However, I hate to cut down

the valuation in my own county, but, however, I like to be fair and, taking everything into consideration, I would like to consult with these other two Assessors for a few minutes to determine about what valuation we should place.

Governor Dickerson—Would you like a recess?

Mr. Bradley—I would like a recess for ten minutes. I move we take recess for ten minutes.

Mr. Wightman—I second the motion.

The question was put, and the motion carried.

Accordingly the board took a recess for ten minutes at 11:20 a. m.

The board resumed its session, after recess, at 11:30 a. m.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Dickerson—We have under consideration the Nevada and California, broad-gage.

Mr. Bradley—Mr. Chairman, I move that the valuation of the Nevada and California, broad-gage, be placed at \$14,000 per mile.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Tonopah and Goldfield Railroad

Governor Dickerson—No. 3, Tonopah and Goldfield Railroad.

Mr. Bradley—Mr. Chairman, as the Tonopah and Goldfield is almost all in Esmeralda County, I move that the valuation be placed at \$10,000 per mile.

Mr. Owens—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Nevada Northern Railroad

Mr. Miles—Mr. Chairman and gentlemen of the board, it is my opinion that the Nevada Northern Railroad is one of the most prosperous roads in the State. It is carrying a large amount of freight and a good passenger traffic. While it is argued by people of my county that they should not be overtaxed, I believe in a just taxation as nearly in proportion to other properties as possible, and for that reason I moved the valuation that was placed on the road last year. They argued to me that the road could be duplicated for a little over what it was taxed. Even though that might be true, I think that we should look to the welfare of the general people as well as the railroad. I will say that as I remember the statement from that road last year we were given some 27 miles of sidetrack and something between 70 and 80 miles of main line. In this sidetrack there was included some of their ore lines which are very important roads, at \$2,500, a very low value. Now I do not wish to do an injustice to the Nevada Northern Railroad or to the com-

mon taxpayers of the county, and for that reason I am going to ask for a little change, and I would like to hear from Mr. Weathers especially, who is interested in the Nevada Northern, and from every other member of this board on the subject before the motion is made.

Mr. Weathers—Mr. Chairman, while I am interested in the railroad as far as taxation is concerned, our people are not—that is, we do not derive a great deal of benefit, and anything that is satisfactory to Mr. Miles is satisfactory to me. I leave it entirely to Mr. Miles.

Mr. Miles—Mr. Chairman, I move that the valuation upon the Nevada Northern Railroad be placed at \$9,000 per mile on its main line and to include the branch line on which the ore trains are run from the switch east of East Ely to the concentrating plant of the Steptoe Valley Smelting and Mining Company at the same valuation of \$9,000 per mile.

Mr. Weathers—I second the motion.

The roll was called, and the motion carried unanimously.

San Pedro, Los Angeles and Salt Lake Railroad

Governor Dickerson—No. 5, San Pedro, Los Angeles and Salt Lake Railroad.

Mr. Waters (representing the railroad)—Mr. Chairman, may I make a statement?

Governor Dickerson—Yes.

Mr. Waters—For the benefit of those who are not familiar with that part of the State, and particularly with that road, I would like to give an idea of what we are up against. When the road was organized, and before they entered the State of Nevada with construction, they were offered in Nevada a subsidy of \$2,000 per mile—this entire road was offered that subsidy if they would build into the State—but this road did not deem it necessary or expedient to take the matter up, and they waived the subsidy, but they did acquire, instead of the subsidy, a bonded indebtedness in Lincoln County of \$800,000, and that was the first thing that they had to meet there in the shape of trouble. Besides the interest and eventual redemption of the bonds, the railroad has undertaken with the people of Lincoln County to take care of; it has operated in this way; it is over the minimum provided in the Act for graduation and lowering in the scale of tax rates so that our tax rate has been very high there all the time. We paid last year about 4½ per cent of our gross earnings in the State of Nevada. Two years ago we had a washout and had quite a good deal of expense of putting it back in shape, and almost immediately it washed out again. It was said to have been the worst flood that ever came down the Meadow Valley Wash for ten years, and our people proceeded to put the line back into shape, and they put through four or five tunnel changes where they cut through the mountain to keep the water on one side of the bed; they raised the

track in several places; put in miles of riprapping and twenty-four new steel bridges, and on January 1st last the whole thing went out again. From the reports I got before I left Los Angeles there were about 78 miles washed out. We had not heard from all along the line, and Mr. Clark told me that at the board of directors' meeting it was thought absolutely impossible to ever think of building the line back along where it existed before, practically along the floor of the canyon, because this washout we had the first of this month was treble the force of the one two years ago.

I would like to read into the minutes and file with the board an affidavit made by Mr. Clark:

AFFIDAVIT

STATE OF CALIFORNIA, }
COUNTY OF LOS ANGELES. } ss.

J. Ross Clark, being first duly sworn, deposes and says: That he is a citizen of the United States over the age of twenty-one years, and is, and at all times hereinafter mentioned was, the second vice-president of the San Pedro, Los Angeles and Salt Lake Railroad Company, a corporation organized under the laws of the State of Utah; that said railroad company was organized for the purpose of constructing and operating a line of railroad extending from the City of Salt Lake, in the State of Utah, through the State of Nevada, to the City of Los Angeles, in the State of California; that the portion of said line of railroad situate in the State of Nevada was constructed along a certain canyon known as Meadow Valley Wash; that since the construction of said road, and its opening in 1905, that portion thereof extending through said Meadow Valley Wash has been greatly damaged, and a large part of it destroyed, by floods three different times; that the second of said floods occurred in March, 1907, and the operation of said railroad as a through line was completely cut off for a period of about forty days; that after said second flood the said company expended over one million dollars in raising the grade of said railroad track through the said Meadow Valley Wash and protecting the same as far as possible from damage by subsequent floods; that notwithstanding said expenditure and said reconstruction, on or about the 1st day of January, 1910, a third flood occurred in said Meadow Valley Wash and completely destroyed the line of said railroad from a point at or near the station of Big Springs to a point at or near the station of Guelph, a distance of seventy-eight miles, besides greatly damaging the said line of railroad at many other points in the State of Nevada; that said flood of January 1, 1910, was of great force and severity, not only washing out the tracks of said railroad company, but destroying many of its steel bridges; that on account of the succession of floods it has been determined that it is impracticable to reconstruct and maintain the said line of railroad as it existed prior to the said 1st day of January, 1910, and that it will be necessary to choose a different location therefor, either by constructing a new line at a much higher level in the said Meadow Valley Wash, or by entirely abandoning the route along the said Meadow Valley Wash; that in any event, in the opinion of affiant, the traffic of said railroad as a through line will be entirely suspended for at least one year; that that part of the said railroad through the said Meadow Valley Wash, as aforesaid, is of no value whatever; that the remainder of the said railroad in the State of Nevada, until a new line is completed, and the said railroad can be operated again as a through line, will have little, if any, value in that the income from the operation of the said remaining portions of said railroad will not pay the cost of operation; that the actual value of the main track so left intact, in the opinion of affiant, does not exceed the sum of \$2,000 per mile, and that the actual value of sidetracks left intact does not exceed the sum of \$500 per mile.

And further affiant sayeth not.

J. ROSS CLARK.

Subscribed and sworn before me this 6th day of January, 1910.

[SEAL]

AMELIA GUEST,

*Notary Public in and for the County of Los Angeles,
State of California.*

I would say that we found that all but one of the twenty-four bridges were washed out. That was the last report I received before I left home. Since then, in order to verify that, I would like to read a short clipping, an eastern dispatch to the Examiner from Salt Lake City. This is the issue of January 13th. The dispatch is dated the 12th:

SAN PEDRO ROAD IS GONE

Floods Have Washed Out 93 Miles of Track; Loss, \$14,000,000

[Special Dispatch to The Examiner.]

SALT LAKE, January 12.—News from the washed-out districts on the San Pedro, Los Angeles and Salt Lake Railroad indicates that the disaster is probably the greatest in the history of railroading. It is known that 93 miles of track have vanished, and many other points are affected where the damage is not so complete.

All trains save four locals have been abandoned on the through schedule. This includes the famous Los Angeles Limited between Chicago and Los Angeles. All officials below the general freight and passenger agent have been laid off and all train and engine crews have also been dispensed with.

Three years ago it cost the company \$3,000,000 to repair the damage caused by washouts, and traffic was delayed four weeks.

The estimate of the cost for reconstruction of a line to follow an entirely different route is about \$14,000,000.

In any event, gentlemen, to emphasize this particular point, it will take the company at least a year to get back into shape to do any business. We will be doing business at each end, local business, but that will hardly pay the operating expense, and we ask in all sincerity that we be given every chance to start in again and be considered as though we were just under construction for the first time and had not completed the line. In fact, we will not be in as good shape as though we were just beginning construction, because of this washout; it adds to the cost of our road and adds to our interest. It makes the road cost more as though we were beginning to build. We want to turn in the value of that track there at \$2,000 per mile. We think that would be a fair and reasonable valuation considering its utility, according to the context of the 10th Nevada Report, which has been quoted here so often, and also from the standpoint of the earnings of the company and its ability to pay taxes. I think that anything above \$5,000 would be unjust and unfair to us.

Governor Dickerson—I want to ask you some questions, Mr. Waters. You say you were offered a bonus of \$2,000 per mile. By whom was that bonus offered?

Mr. Waters—It is found in Cutting's Compiled Laws. I forget the section. It is provided for by petition in Lincoln County.

Governor Dickerson—You say you came into possession of the bonds of Lincoln County?

Mr. Waters—I say we assumed the responsibility of taking care of those bonds when we came into the county.

Governor Dickerson—What is the pleasure of the board with reference to the San Pedro, Los Angeles and Salt Lake Railroad?

Mr. Roeder—Mr. Chairman, I move that we place the valuation at \$6,000 per mile on the San Pedro, Los Angeles and Salt Lake Railroad.

Mr. McBurney—I second the motion.

Governor Dickerson—What was the assessment last year, Mr. Roeder?

Mr. Roeder—Nine thousand dollars on 210 miles.

Mr. Waters—Mr. Chairman, may I enter a formal objection to the assessment?

Governor Dickerson—You may make a statement, Mr. Waters.

Mr. Waters—I don't want to make a statement. I want to make a formal objection.

Governor Dickerson—Is Attorney-General Stoddard here? I would like to ask a member of the Railroad Commission what the cost of construction of that road was, if you have the data at hand.

Prof. Thurtell—Mr. Chairman, it appears that the capitalization and bonded indebtedness per mile amount to \$66,130, and the total expenditures per mile of line to June 30, 1909, appears to be \$70,000,101.02.

Governor Dickerson—What were the earnings of that road last year?

Prof. Thurtell—The total earnings were \$17,461,000. That which is assigned to Nevada on a mileage basis on 210 miles of main line and the Caliente and Pioche branch; that amounted to \$1,637,611.50, the gross earnings.

Governor Dickerson—Have you the net operating revenue?

Prof. Thurtell—For the whole road and not for the State of Nevada. It includes 210 miles of main line and 32.9 miles of branch line.

Mr. Waters—What was that percentage, Professor?

Prof. Thurtell—I did not give the percentage. I said it included 210 miles of main line and 32.9 branch line. The total mileage is 1,105 miles; the Nevada portion altogether is 243 miles, which is 22 per cent of the total mileage. The net earnings of the whole line, 1,105 miles, amounted to \$2,481,912.13.

Governor Dickerson—I would like to ask you, Professor, to take the net earnings of the entire road and take the number of miles in Nevada as compared to the number of miles of the entire road and on that basis figure out the net operating revenue of the road as near as you can. Attorney-General Stoddard, Mr. Waters, on behalf of the San Pedro, Los Angeles and Salt Lake Railroad, asked leave to file a formal protest

against the valuation on his road, the road he represents. I want to know if the Chairman of this board can entertain such a protest. Is it proper to entertain it?

Attorney-General Stoddard—It is entirely within the discretion of the board to consider whatever evidence or data or argument or other matters relating to any assessments on any road, and the board may consider it or not consider it as it sees fit, and as to whether or not it would be proper or not, it is entirely within the discretion of the board. As to its legal effect, I do not think it has any so far as reserving any rights or anything of that kind relative to the assessment of the road. Any railroad or any person who is dissatisfied with any value or any tax levied pursuant to a valuation fixed by this board has his remedy at law as provided by the Act, and even if the Act did not provide that he would have his remedy at law or equity.

Governor Dickerson—What I want to get at, Mr. Attorney-General—they unquestionably have a right to appear before this board and make arguments—but as to the right of any outsider, anyone representing a property of any character, to appear before this board and protest against the action of the board; that is the question I want to get at.

Attorney-General Stoddard—I do not think it has any legal effect whatever. As to whether or not the board has the right to consider the protest or not, that is a matter entirely with the discretion of the board. The statute says they shall meet here and fix valuations.

Mr. Waters—The statutes generally provide for a protest in any assessment, and I simply wanted to enter a formal protest.

Attorney-General Stoddard—The record shows your position in the matter.

Mr. Waters—That is all I wanted to show.

Attorney-General Stoddard—The minutes simply show that he protests, but the statute provides no method of procedure for protesting against any valuation and the record simply shows that the matter is before the board and whatever action the board takes makes no difference so far as the effect is concerned.

Governor Dickerson—Without objection the Chair will allow Mr. Waters to file a formal protest against the action of the board in placing a valuation of \$6,000 per mile upon the San Pedro, Los Angeles and Salt Lake Railroad. The Chair hearing no objection it is so ordered.

Prof. Thurtell—Governor, the question you asked me concerning what the probable net revenue of the San Pedro, Los Angeles and Salt Lake road within the State was—the percentage of Nevada mileage of the whole road is almost exactly 22 and the total net earnings amounted to the sum I said, \$2,481,912.13. The percentage of that which was probably earned within the State of Nevada would be \$546,020.66, which would be \$2,240 per mile net; that would be 7 per cent on a \$32,000 valuation.

Mr. Regan—Mr. Chairman, I move for an adjournment until 2 p. m.

Mr. Randall—I second the motion.

Mr. McBurney—Mr. Chairman, I call for a vote on the question.

The question on adjournment was put, and the motion carried.

Accordingly the board adjourned until 2 p. m.

Afternoon Session

The board resumed its session, pursuant to adjournment, January 14, 1910, at 2 p. m.

Upon roll-call the members of the State Board of Revenue and State Board of Assessors all answered present.

Governor Dickerson—We are now under the head of San Pedro, Los Angeles and Salt Lake Railroad, No. 5.

Mr. Lemaire—Mr. Chairman, I move that we take a recess for ten minutes.

Mr. McBurney—I second the motion.

The question was put and the motion carried.

Accordingly the board took a recess for ten minutes, at 2 p. m.

The board resumed its session at 2:10 p. m., pursuant to adjournment.

Upon roll-call all answered present.

Governor Dickerson—The question before the board is the valuation on the San Pedro, Los Angeles and Salt Lake Railroad.

Mr. Roeder—Mr. Chairman, I wish to withdraw my motion with the consent of the second and place a valuation of \$5,000.

Mr. McBurney—Mr. Chairman, I consent to the withdrawal.

Governor Dickerson—Without objection the mover of the motion will be permitted to withdraw his motion. Is there objection? The Chair hearing none, leave is granted to withdraw the motion. The motion is withdrawn.

Mr. Roeder—Mr. Chairman, I move to place a valuation on the San Pedro, Los Angeles and Salt Lake Railroad of \$5,000.

Mr. McBurney—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Virginia and Truckee Railroad

Governor Dickerson—Virginia and Truckee Railroad, No. 6.

Mr. Regan—Mr. Chairman, I move to place a valuation of \$8,500 on the Virginia and Truckee Railroad.

Mr. Henrichs—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Hazen and Fallon Railroad

Governor Dickerson—No. 7, Hazen and Fallon Railroad.

Mr. Wightman—Mr. Chairman, as this road is all within my county, I move to place a valuation of \$8,000.

Mr. Roeder—I second the motion.

Mr. Burke—If you please, Mr. Chairman and gentlemen of the board, I desire only to call the board's attention to the fact that everything that was said this morning in reference to the Nevada and California Railroad Company, that all that was said by Mr. Campbell about the Tonopah and Goldfield, applies to the Fallon branch, so called. The road is not making any money, and it is in a country of somewhat arrested development. The people out there desire to have more railroads. They desire to have extensions of that line and I would respectfully suggest to the members of this board that this road and the narrow-gage mileage of the Nevada and California ought to be specially treated by the board in the matter of fixing the valuation. I think it would be only fair to the Nevada and California that the valuation on that particular branch be fixed at \$6,000. It is a part of the Nevada and California, and I therefore respectfully urge that for your consideration. I do not want to go into a long dissertation again on those figures, but I submit that the reports read here by the member of the Board of Railroad Commissioners would justify the board in fixing that valuation at \$6,000 per mile.

Governor Dickerson—I would ask you Mr. Burke, what is the length of the Hazen and Fallon Railroad?

Mr. Wightman—Seventeen miles.

Governor Dickerson—It is a branch line running from Hazen to Fallon?

Mr. Burke—Yes, sir.

Governor Dickerson—Do you know if your report shows the earnings of that road?

Mr. Burke—We have no segregation of the earnings of that road. The business of that road has fallen off with the business of the country.

Mr. Wightman—Mr. Chairman, with the consent of my second, I will withdraw my motion and place the valuation at \$6,000. I understand that we are asking for a great many improvements that we expect to get, and therefore I withdraw my motion.

Mr. Roeder—I consent to the withdrawal of the motion.

Governor Dickerson—The mover of the motion asks consent to withdraw his motion. Is there objection?

Mr. Miles—Mr. Chairman, I would like to hear the original motion.

Governor Dickerson—I think it is out of all proportion to the valuation on all other roads. It is a little road of only 17 miles, and the valuation is out of all proportion to the other roads. The Chair hearing no objection, the motion is allowed to be withdrawn and it is so ordered.

Mr. Wightman—I move that the Hazen and Fallon branch be assessed at \$6,000 per mile for the main line.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Tonopah and Tidewater Railroad

Governor Dickerson—No. 8, Tonopah and Tidewater Railroad.

Mr. Owens—Mr. Chairman, the Tonopah and Tidewater Railroad has its terminal I guess at Los Angeles. It comes within sixty miles of Goldfield, where it connects with the Bullfrog and Goldfield Railroad. The Tonopah and Tidewater Railroad is owned by Mr. Smith, commonly known as "Borax Smith," and the Bullfrog and Goldfield Railroad is owned by the Tonopah and Goldfield, but leased to the Tonopah and Tidewater. The majority of the offices of the Tonopah and Tidewater are down at Los Angeles and where it makes its connection with the Bullfrog and Goldfield Railroad, and I would ask at this time to place two different assessments on the two different roads, if that would be in order.

Governor Dickerson—They are both connected here, Mr. Owens, and I think it would be better to have them separated.

Mr. Owens—That was made at some previous board meeting, and I would like to remedy it now because almost any day it may change hands.

Governor Dickerson—You can make a motion to that effect.

Mr. Owens—Mr. Chairman, I would therefore move that the Tonopah and Tidewater and the Bullfrog and Goldfield Railroads be segregated and placed in their proper order of business.

Governor Dickerson—You move that the Bullfrog and Goldfield be placed on the order of business as No. 24?

Mr. Owens—Yes, sir, I make that motion.

Mr. Beard—I second the motion.

The question was put, and the motion carried.

Governor Dickerson—The order of business before the house is Tonopah and Tidewater Railroad.

Mr. Owens—Mr. Chairman, I move that an assessment of \$6,000 per mile be placed on the Tonopah and Tidewater Railroad.

Mr. Randall—I second the motion.

Mr. Miles—Mr. Chairman, I understand that last year this Tonopah and Tidewater and Bullfrog and Goldfield Railroads were assessed in one item and placed at \$6,000 per mile. Now, I would like to hear from the members of this board as to what difference there is in the Tonopah and Tidewater and the Bullfrog and Goldfield roads in reference to valuation, and, provided we place the valuation at \$6,000 per mile as the present motion provides, what difference in valuation will we get on the whole?

Mr. Owens—Mr. Chairman, for the enlightenment of Mr. Miles I would state that I asked for the segregation of those roads with the object in view of getting a good and just assessment in this way. The Tonopah and Tidewater gets a good deal of passenger traffic from Los

Angeles, which country it reaches before the Bullfrog country, where it becomes as a matter of fact a very small traffic. It is also the same in the freight business which it does over the road and it is owned by a separate company. Therefore I would like to assess it separately. It is a road that can well afford to pay the \$6,000, but, if you take it as a whole, the earnings of the Tonopah and Tidewater and place their earnings on the mileage of the Bullfrog and Goldfield you are keeping up the assessment on the Bullfrog and Goldfield Railroad on that account, whereas, in my estimation, there is a difference of probably \$1,500 in the assessment valuation that ought to be placed on the Bullfrog and Goldfield, for this reason, that today in Goldfield and in that country instead of shipping their ores out they are building mills and of course that takes most of the freight in that country away from the railroads and it is not a productive country; it is not an agricultural country and it depends on the little ore they ship out and the small passenger traffic. That is the sole object I had in view in assessing them separately.

Mr. Miles—My idea is this, that I did not know whether there would be a reduction or a raise on the other road. There will be a reduction on the Bullfrog and Goldfield?

Mr. Owens—Yes, sir.

Mr. Miles—You believe we would be justified in doing it that way then?

Mr. Owens—I do.

Governor Dickerson—The question is on the motion to place the valuation of \$6,000 per mile on the Tonopah and Tidewater Railroad.

The Clerk called the roll, and the motion was carried unanimously.

Las Vegas and Tonopah Railroad

Governor Dickerson—No. 9, Las Vegas and Tonopah Railroad.

Mr. McBurney—Mr. Chairman, I move that we place a valuation of \$4,500 on the Las Vegas and Tonopah.

Mr. Owens—I second the motion.

Governor Dickerson—I would like to ask what the valuation was last year on this road?

Mr. Owens—\$6,000.

Governor Dickerson—I would like to ask what the difference between the gross receipts of this year and last year were.

Mr. C. O. Whittemore (representing the railroad)—I have it here. For the year ending December 31, 1908, the gross earnings of the road were \$379,456.21; the operating expenses were \$435,460.53.

Governor Dickerson—What is the net operating revenue?

Mr. Whittemore—The road was operated in 1908 at a loss to the company of \$56,004.32. In 1909 the total earnings of the road were \$226,929.91, a falling off of \$152,526.30. The operating expenses were \$317,463.69. The road was operated during the year 1909 at a loss to

the company of \$90,533.78, a difference of \$34,529.46 more than the year before, or nearly 40 per cent. During that time, or for these years, in 1908 this company paid \$34,529.46 in taxes to this State. During 1909 this company paid \$41,450.01 to this State, practically one-fourth the taxes that were paid by the Southern Pacific Company and more than the highest proportion of taxes paid by any railroad in the State in spite of the fact that for those two years we have operated that road and have continued to operate it at a loss of \$90,000 last year and \$56,000 the year before. We are now confronted with the situation that our connecting main line has been wiped out and during the period that that road is out of business we are cut off from all our eastern business, so that it is fair to assume that the losses for the year 1910 will be very much greater than they were before. However, I will state that in spite of all that we are willing to bear our proportion—we have done it right along—of taxes and that the amount proposed by Mr. Owens of \$4,500 a mile, while it is not entirely proportionate to our losses, will be accepted as the assessment for the year and be satisfactory.

Mr. Owens—Mr. Chairman, in reply to Mr. Whittemore I would like to state that now that there is a washout on the main line on his road it will benefit this branch road of his, for most of the merchants of our country have to do business with Los Angeles. That will divert a good deal of traffic over your road, Mr. Whittemore, as well as a large traffic that goes out of those mining camps and it has always been the disposition of Tonopah to help you people out. Each and every year that I have appeared here I have been instructed by the Board of County Commissioners to be as reasonable as I could. I came down here with the original intention of lowering you \$400 or \$500 and I have changed it to \$1,500. As regards your paying high taxes, you built your railroad in a country when there was much business and in order to keep the government going we had to get the revenue.

Mr. Whittemore—I want my friend Owens to understand that in making this statement I was making it in reply to the Chairman of the board and not in any way as criticism of his action, and I want to say to him and the other Assessors that we have been fairly treated and we have no criticism to offer and no objection to make. In fact, in closing I stated that, while the estimates show that we would probably be entitled to a somewhat lower assessment than that, we are perfectly satisfied to leave it to the good judgment of these gentlemen and let that assessment stand.

With respect to any benefit that may accrue I did not state that this same country is reached from Los Angeles by the Tonopah and Tidewater, unfortunately for us, a distance of nearly 100 miles to their advantage, and for that reason, no matter whether there was an increase of business, most of it would go to that line, but, however, I have no

objection whatever and want Mr. Owens to understand that we have paid our taxes in the past and we propose to pay them and that we are satisfied to rest upon his judgment and the judgment of this board.

Governor Dickerson—The question before the board is the fixing of a valuation of \$4,500 per mile on the Las Vegas and Tonopah Railroad.

The Clerk called the roll, and the motion was carried unanimously.

Gardnerville Railroad

Governor Dickerson—No. 10, Gardnerville Railroad.

Mr. Wyatt—I move that a valuation of \$5,750 be placed on the Gardnerville Railroad.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Nevada, California and Oregon Railroad

Governor Dickerson—No. 11, Nevada California and Oregon Railroad.

Mr. Beard—Mr. Chairman, I believe that road is in my county. It was assessed last year at \$3,000, I believe. I move to assess it at \$3,500.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Nevada and California Railroad—Narrow-gage

Governor Dickerson—No. 12, Nevada and California Railroad, narrow-gage.

Mr. Bradley—Mr. Chairman, I move that the Nevada and California, narrow-gage, inasmuch as we reduced the broad-gage, be placed at \$2,800 per mile.

Mr. Wightman—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Eureka and Palisade Railroad

Governor Dickerson—No. 13, Eureka and Palisade Railroad.

Mr. McTerney—Mr. Chairman, I move that a valuation of \$1,700 be placed on this road.

Mr. Weathers—I second the motion.

Governor Dickerson—What was the assessment last year, Mr. McTerney?

Mr. McTerney—\$1,800.

Governor Dickerson—The road is operating at a loss, is it not, Mr. McTerney?

Mr. McTerney—Yes, sir; a great deal of a loss.

The Clerk called the roll, and the motion was carried unanimously.

Nevada Central Railroad

Governor Dickerson—No. 14, Nevada Central Railroad.

Mr. Lemaire—Mr. Chairman, this road is entirely in Lander County and it is one of the poorest roads in the State and I would like to have it left to the Assessor, unless you want me to place a valuation on it.

Governor Dickerson—The Chair will rule the same as he has in other instances of this character.

Mr. Lemaire—The conditions are such that it is a kind of a hard matter to do anything. I will move to make it \$1,350. It is nothing but an iron rail, and it has not paid for a good many years. This is the same as I assessed it last year.

Mr. Randall—I second the motion.

Governor Dickerson—I will ask you, Mr. Lemaire, if the road is operating at a loss at the present time?

Mr. Lemaire—I believe it is. I believe, Mr. Chairman, that at the present time they are doing better than they ever have for the last five or six years, on account of Austin picking up a little. For a good many years they have been operating at a loss I know, at least for the last six or eight years.

The Clerk called the roll, and the motion was carried unanimously.

Silver Peak Railroad

Governor Dickerson—No. 15, Silver Peak Railroad.

Mr. Bradley—Mr. Chairman, that is a small road in Esmeralda County, and I move that the valuation be placed at \$1,700 per mile.

Mr. Wightman—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Caliente and Pioche Railroad

Governor Dickerson—No. 16, Caliente and Pioche Railroad.

Mr. Roeder—Mr. Chairman, the Caliente and Pioche Railroad is washed out to a certain extent, so I will place the valuation the same as it was last year, \$3,000 a mile.

Mr. McBurney—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Atchison, Topeka and Santa Fe Railroad

Governor Dickerson—No. 17, Atchison, Topeka and Santa Fe Railroad.

Mr. McBurney—Mr. Chairman, I move that a valuation of \$2,500 be placed on the Atchison, Topeka and Santa Fe Railroad. Last year it was \$3,000.

Mr. Roeder—I second the motion.

Mr. McBurney—According to the report I got it shows a deficit.

■ Governor Dickerson—You say, Mr. McBurney, this road is operating at a loss at the present time?

Mr. McBurney—Yes, sir.

The Clerk called the roll, and the motion was carried unanimously.

Glasgow and Western Exploration Company Railroad

Governor Dickerson—No. 18, Glasgow and Western Exploration Company Railroad.

Mr. Leonard—Mr. Chairman, I move that we leave it to the Assessor.

It is not a railroad; it is but a tramway. They do no business, not making more than two trips a week and collecting no revenue.

Attorney-General Stoddard—Are they a common carrier?

Mr. Leonard—No, sir. They charge nothing. It is a railroad from the mine to the smelter and has been out of business for several years.

Mr. Roeder—I second the motion.

Governor Dickerson—Under the advice of the Attorney-General, the railroad not being a common carrier, the Chair will put the motion.

The question was put, and the motion carried.

Pioche and Pacific Transportation Railroad

Governor Dickerson—No. 19, Pioche and Pacific Transportation Railroad.

Mr. Roeder—Mr. Chairman, that is the same kind of road. It belongs to the company and they do not do any business at all and ought not to have been listed on this order of business.

Attorney-General Stoddard—To what use is it put?

Mr. Roeder—Hauling wood and ore for the Pioche Consolidated Mining Company. I move that it be left to the Assessor.

Governor Dickerson—Does it extend into more than one county?

Mr. Wightman—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Western Pacific Railroad

Governor Dickerson—No. 20, Western Pacific Railroad.

Mr. Weathers—Mr. Chairman, I move that a valuation of \$5,000 be placed on the main line of the Western Pacific.

Mr. McTerney—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Miscellaneous Railroads

Governor Dickerson—No. 21, miscellaneous railroads.

Mr. McBurney—Mr. Chairman, there is a little railroad running from the gypsum mine to the plaster plant in my county. It hauls the ore or gypsum from the quarry to the mill.

Mr. Bradley—Mr. Chairman, if the motion has not been seconded, I would move that all miscellaneous railroads be left to the Assessors.

Governor Dickerson—With your permission, Mr. Bradley, I would suggest that you make the motion to include all roads not common carriers.

Attorney-General Stoddard—Miscellaneous railroads, you think, would mean all railroads not engaged in the business of common carriers? Is that what you mean?

Mr. Bradley—Yes, sir. Miscellaneous railroads, I think, would be those not engaged as common carriers. If you will assist me in wording it to cover the whole proposition, I think it can be taken in one motion. What did you remark, Governor?

Governor Dickerson—All railroads not engaged in the business of common carrier, but operating in connection with some other business, be left to the various Assessors.

Mr. Bradley—I move that all railroads not engaged in business as common carriers and engaged in some other business be left to the several Assessors of the different counties.

Mr. Roeder—I second the motion.

The question was put, and the motion carried.

Sidetracks of All

Governor Dickerson—No. 22, sidetracks of all.

Mr. Bradley—Shall we start with the Central Pacific, Mr. Chairman?

Governor Dickerson—We had just as well commence at the head of the list.

Mr. Miles—In going over this list I can see there is a chance for argument on the valuation of railroads in my county, and I would like to consult with Mr. Weathers and also any other member of this board on that matter for a few minutes, and I would ask for a recess of ten minutes.

Mr. Randall—I second the motion.

The question was put, and the motion carried.

Accordingly the board at 3 p. m. took a recess for ten minutes.

The board resumed its session at 3.10 p. m., pursuant to recess.

Upon roll-call all answered present.

Governor Dickerson—No. 22, sidetracks of all.

Central Pacific Sidetracks

Mr. Beard—Mr. Chairman, I move that the sidetracks of the Central Pacific Railway Company be placed at \$6,000 per mile.

Mr. Leonard—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Governor Dickerson—At this time I would like the indulgence of the board. I have been sick all during this session, and I do not feel like continuing on tonight. There are some matters I want to bring before the board. I do not think you can get through tonight. I want to be prepared to discuss some matters with you and I would like to have an adjournment until tomorrow.

Mr. Beard—Mr. Chairman, I move that we adjourn until 11 a. m. tomorrow.

Mr. Owens—I second the motion.

The question was put, and the motion carried.

Accordingly at 3:15 p. m. the board adjourned until 11 a. m., January 15, 1910.

SIXTH DAY

The board resumed its session, pursuant to adjournment, January 15, 1910, at 11 a. m.

Upon roll-call all answered present, except Attorney-General Stoddard.

Governor Dickerson—The Attorney-General was called to Reno last night and is unable to be here today. We are under No. 22, sidetracks of all. The next is Nevada and California, broad-gage.

Nevada and California (Broad-gage) Sidetracks

Mr. Randall—Mr. Chairman, I move to place a valuation of \$3,200 mile on the sidetracks of the Nevada and California, broad-gage.

Mr. Henrichs—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Tonopah and Goldfield Railroad Sidetracks

Governor Dickerson—Tonopah and Goldfield Railroad sidetracks.

Mr. Owens—Mr. Chairman, I move that a valuation of \$2,500 per mile be placed on the sidetracks, which is a reduction of \$300.

The Clerk called the roll, and the motion was carried unanimously.

Nevada Northern Railroad

Governor Dickerson—Nevada Northern Railroad.

Mr. Miles—Mr. Chairman, at this time I am going to ask for a reconsideration of the valuation of the main line and also the spur or branch mentioned in our previous action on the Nevada Northern Railroad. I move for a reconsideration of the vote on that question.

Mr. Lemaire—I second the motion.

The question was put, and the motion carried.

Mr. Miles—Mr. Chairman and gentlemen of the board, after hearing the arguments here on the various railroads and listening carefully to the arguments and after going down the list of valuations that were placed on the various railroads, I can see that the Nevada Northern is not placed as high as it should be. Now, in my opinion, the Nevada Northern Railroad is second best in the State so far as prosperity is concerned. I will say that the line running from Cobre to Ely perhaps is not carrying the freight and passengers that other lines do, but nevertheless there is a line, perhaps 20 miles or more, running from the mines to the smelting works that is carrying a large amount of freight, and I want to illustrate one item which is very important. From the Nevada Consolidated Copper Company's mines, which are just simply one great mass of ore, one pit, I will say from the reports of that company on that mine for the third quarter of 1909, as near as I remember it now, it is a little over, the tonnage was 497,000 tons of ore. Now that is from one

mine, and it will show this board partly the resources that that railroad has. They carry to that county freight, passengers and everything else that supplies almost the entire county. There may be a few ranches on the extreme east or a few on the extreme west that are not supplied by that railroad. Other than that it has almost the entire county. The traffic is increasing, both passenger and freight, and their outlook for the future is undoubtedly bright and there is no indication of decline. On the other hand, I will say for the Central Pacific, which we passed on the other day, there is a prospect of decline, and, as I said a while ago, the Nevada Northern is undoubtedly, in my mind, the second on the list so far as prosperity is concerned, and I move that this board place a valuation upon that main line and upon the branch that I have called to the attention of the board—I move at this time to place a valuation on the Nevada Northern Railroad main line of \$10,000 per mile and to include the branch line on which the ore trains are run from the switch east of East Ely to the concentrating plant of the Steptoe Valley Smelting and Mining Company at the same valuation of \$10,000 per mile.

Mr. Beard—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Nevada Northern Railroad Sidetracks

Governor Dickerson—Nevada Northern Railroad sidetracks.

Mr. Miles—Mr. Chairman, I move that the valuation of the sidetracks of the Nevada Northern Railroad be placed at \$2,500 per mile.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

San Pedro, Los Angeles and Salt Lake Railroad Sidetracks

Governor Dickerson—San Pedro, Los Angeles and Salt Lake Railroad sidetracks.

Mr. Roeder—Mr. Chairman, I move to place the valuation at \$1,800 per mile.

Mr. McBurney—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Virginia and Truckee Railroad Sidetracks

Governor Dickerson—Virginia and Truckee Railroad sidetracks.

Mr. Henrichs—Mr. Chairman, I move that the sidetracks of this road be valued at \$2,500.

Mr. Regan—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Hazen and Fallon Railroad Sidetracks

Governor Dickerson—Hazen and Fallon Railroad sidetracks.

Mr. Wightman—Mr. Chairman, I move to place a valuation of \$1,000 per mile on the Hazen and Fallon sidetracks.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Tonopah and Tidewater Railroad Sidetracks

Governor Dickerson—Tonopah and Tidewater Railroad sidetracks.

Mr. Owens—Mr. Chairman, I move that a valuation of \$2,000 per mile be placed on the sidetracks of the Tonopah and Tidewater Railroad. Excuse me, I withdraw that, I was thinking of another road. I mean \$2,200 on the Tonopah and Tidewater Railroad.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Las Vegas and Tonopah Railroad Sidetracks

Governor Dickerson—Las Vegas and Tonopah Railroad sidetracks.

Mr. McBurney—Mr. Chairman, I move that a valuation of \$1,500 per mile be placed on the Las Vegas and Tonopah sidetracks.

Mr. Owens—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Gardnerville Railroad Sidetracks

Governor Dickerson—Gardnerville Railroad sidetracks.

Mr. Wyatt—Mr. Chairman, I move that the sidetracks of the Gardner-ville Railroad be placed at \$1,000.

Mr. Regan—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Nevada, California and Oregon Railroad Sidetracks

Governor Dickerson—Nevada, California and Oregon Railroad side-tracks.

Mr. Beard—Mr. Chairman, I move a valuation of \$1,000 per mile.

Mr. Randall—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Nevada and California Railroad (Narrow-gage) Sidetracks

Governor Dickerson—Nevada and California Railroad, narrow-gage, sidetracks.

Mr. Bradley—I move that a valuation of \$800 per mile be placed on the sidetracks.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Eureka and Palisade Railroad Sidetracks

Governor Dickerson—Eureka and Palisade Railroad sidetracks.

Mr. McTerney—Mr. Chairman, I move that a valuation of \$400 per mile be placed on the sidetracks of that road.

Mr. Wyatt—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Nevada Central Railroad Sidetracks

Governor Dickerson—Nevada Central Railroad sidetracks.

Mr. Lemaire—Mr. Chairman, I move that a valuation of \$300 be placed on the sidetracks. Every time the train goes on a siding there they are scared to death of going off the track.

Mr. Randall—I second the motion.

Governor Dickerson—It might be advisable to make them repair their sidetrack and shoot up the valuation a little bit.

The Clerk called the roll, and the motion was unanimously carried.

Silver Peak Railroad Sidetracks

Governor Dickerson—Silver Peak Railroad sidetracks.

Mr. Bradley—Mr. Chairman, I move that a valuation of \$400 per mile be placed upon the sidetracks of the Silver Peak Railroad.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Caliente and Pioche Railroad Sidetracks

Governor Dickerson—Caliente and Pioche Railroad sidetracks.

Mr. Roeder—Mr. Chairman, I move that a valuation of \$800 per mile be placed on the sidetracks of the Caliente and Pioche Railroad.

Mr. McBurney—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Atchison, Topeka and Santa Fe Railroad Sidetracks

Governor Dickerson—Atchison, Topeka and Santa Fe Railroad sidetracks.

Mr. McBurney—Mr. Chairman, I move that a valuation of \$800 be placed on the sidetracks of the Atchison, Topeka and Santa Fe Railroad.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Glasgow and Western Exploration Company Railroad Sidetracks

Governor Dickerson—Glasgow and Western Exploration Company Railroad sidetracks.

Mr. Leonard—I move that it be left to the Assessor. I do not think they have any.

Mr. Wightman—I second the motion.

The question was put, and the motion carried.

Pioche and Pacific Transportation Railroad Sidetracks

Governor Dickerson—Pioche and Pacific Transportation Company Railroad sidetracks.

Mr. Roeder—I don't think they have any sidetracks. I move that it be left to the Assessor of Lincoln County.

Mr. Lemaire—I second the motion.

The question was put, and the motion carried.

Western Pacific Railroad Sidetracks

Governor Dickerson—Western Pacific Railroad sidetracks.

Mr. Weathers—I move that a valuation of \$1,500 per mile be placed on the sidetracks of the Western Pacific.

Mr. Lemaire—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

MISCELLANEOUS RAILROADS—SIDETRACKS

Governor Dickerson—Miscellaneous railroads sidetracks.

Mr. McTerney—Mr. Chairman, I move that the miscellaneous railroads sidetracks that are not common carriers be left to the various Assessors.

Mr. Leonard—I second the motion.

The question was put, and the motion carried.

ROLLING STOCK OF ALL RAILROADS

Governor Dickerson—Rolling stock of all railroads.

Mr. Miles—Mr. Chairman, I wish to call your attention to the fact that the sidetracks of the Bullfrog and Goldfield Railroad have not been reached yet.

Governor Dickerson—It was placed at No. 24 on the order of business and has not been reached.

Mr. Lemaire—Mr. Chairman, I move that the rolling stock of all railroads be left to the various assessors.

Mr. Bradley—I second the motion.

Governor Dickerson—Under the opinion of the Attorney-General and my conception of the law, the Chair will rule the motion out of order.

Mr. Lemaire—It being impossible, in my mind, to place a valuation on rolling stock, I move that we appeal from the decision of the Chair.

Mr. Bradley—I second the motion.

Governor Dickerson—An appeal is taken from the decision of the Chair. The question before the board is, Shall the decision of the Chair stand as the judgment of this board?

Mr. Miles—Mr. Chairman, I would like to say a word or two here, if I have not lost my little paper. I am prepared to itemize and classify the rolling stock of the Nevada Northern Railroad, and so far as I am concerned personally I am very much in favor of putting a valuation on the rolling stock of the railroads, and if this board, if the members of this board, can see fit to do so, I am with them and would like to do it. I can easily go over the Nevada Northern and put it on what I believe is a proper valuation. I hope the board will see fit to place a value on each and every class of rolling stock.

Mr. Bradley—Mr. Chairman, I will say that so far as my county is concerned it would be absolutely impossible for me to attempt it. The rolling stock I place according to the condition of the stock, whether it is new or old cars; the same way with engines, and I am not posted with regard to that. We have got to take the sworn statement of the company and investigate the matter and put it up to the commissioners. If the valuation is too low, let them raise the valuation.

Mr. Beard—I suppose, Mr. Chairman, you understand that in appealing from your decision, it is nothing personal. I see no way we can do

it. I have been on this board ever since it has been a board. We have had three different Chairmen and three different Attorneys-General—Mr. Woodburn, Mr. Sweeney, and Mr. Stoddard. Mr. Woodburn told us in the first place just about the same that Judge Bartine told us, that it works no hardship on the people, and if I could see any possible reason for getting at it I would be only too willing to do it. Don't you think so, Mr. Randall? As I said before, it is no disrespect to the Attorney-General or to yourself, Mr. Chairman, but we really do not see how we can do it.

Mr. Owens—Mr. Chairman, I wish to explain myself on this matter likewise. There is no disrespect on my part in the way I vote on this proposition. I fully realize your position when the law is put up to you plain. I realize that you have got to state to us the law as it exists and as you are informed by the Attorney-General, but the position that it places me in as an Assessor is one that will compel me to vote against the assessing of the stock of the railroads. For this reason I could not intelligently place a valuation on that property. It would be impossible for me and I would be doing probably an injustice to the people of the county and probably an injustice to the people that own the rolling stock, but while I am on the floor I would wish to make this statement, whether the motion is carried or lost, that the Assessors here be instructed to have the various classifications on rolling stock the next time they appear.

Mr. McTerney—Mr. Chairman, where would the Assessors get these classifications? In my county I could classify them very readily, but where would we get it from the Central Pacific and the other roads?

Governor Dickerson—I would say that the Assessor could take his last year's classification and could find out if there had been any new rolling stock added to the road.

I want to say to the members of this board that there is nothing personal in this matter with me whatever. I feel it my duty to follow the advice of the Attorney-General. If he makes a mistake, it is his fault. If I go against his opinion, the mistake is mine, and, taking the matter as a whole, this is a trivial matter in my judgment, but, as the Attorney-General pointed out the other day, if the board can leave off one single item mentioned in this Act, it can leave off every item mentioned in the law and thereby defeat the intent of the law itself. If the board is not prepared I will not consider it any affront to myself by any means if the board overrules my decision. It is merely to justify myself before the people of the State. The question is on the appeal from the Chair. The question before the house is, Shall the decision of the Chair stand as the judgment of this board?

The Clerk called the roll as follows:

AYES—Messrs. Wyatt, Randall, Regan, and Henrichs—4.

NOES—Messrs. Wightman, Weathers, Bradley, McTerney, Leonard, Lemaire, Roeder, Owens, Beard, Miles, and McBurney—11.

So the decision of the Chair was overruled.

Governor Dickerson—The Chair will now enterain a motion to leave the valuation of rolling stock of all railroads to the various Assessors.

Mr. Lemaire—Mr. Chairman, I move that the valuation of the rolling stock of all railroads be left to the various Assessors.

Mr. McTerney—I second the motion.

The question was put, and the motion carried.

Bullfrog and Goldfield Railroad—Main Line and Sidetracks

Governor Dickerson—No. 24, Bullfrog and Goldfield Railroad, main line and sidetracks.

Mr. Owens—Mr. Chairman, I move that the valuation of the Bullfrog and Goldfield Railroad, main line, be placed at \$4,500 for the reasons already stated in the case of the Las Vegas and Tonopah Railroad, and if you mind I will make this inclusive of the sidetracks and that the sidetracks be placed at \$1,500 per mile.

Mr. Bradley—I second the motion.

The Clerk called the roll, and the motion was unanimously carried.

Mr. Lemaire—Mr. Chairman, is that all of the order of business?

Governor Dickerson—There is an order we passed, No. 18½, miscellaneous property.

Nevada Copper Belt Railroad

Mr. Lemaire—The reason why I ask is, I would like to ask some of the Assessors here where the Nevada Copper Belt Railroad is. Here is an article I saw in the Gazette.

Mr. Randall—Mr. Chairman, they have just started to build the road. It is partly old ties and partly new and it is impossible for me to place any valuation on it.

Mr. Lemaire—Where does the line run?

Mr. Randall—It is going to run from Wabuska to the Douglas mine.

Governor Dickerson—Mr. Randall, will this be a common carrier?

Mr. Randall—When it is finished.

Governor Dickerson—It has not been finished as yet?

Mr. Randall—It is under construction and only six miles of it has been built.

Governor Dickerson—Without objection the board will take a recess until 2 p. m.

There being no objection, the board adjourned until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m., January 15, 1910.

All members of the State Board of Revenue, except General Stoddard, and all members of the State Board of Assessors present.

Governor Dickerson—We are now under order No. 18½, miscellaneous property. Under this order I desire to present to the board a few facts relative to Wells, Fargo & Company.

Wells, Fargo & Company

Governor Dickerson—You are all supplied with copies of this paper prepared by the Railroad Commission, taken from the sworn statements of the Wells, Fargo & Company. You will notice that the company is capitalized at \$8,000,000. You will also notice that for the year ending June 30, 1909, this company paid dividends of 8 per cent on the gross capitalization of \$8,000,000. It has no funded debt.

Now every company operating is entitled to a fair, just and reasonable valuation on its investment and if they make money there is no reason why the State should try to penalize them, but it is a reason why they should pay their proportion of the taxes of the State and county. There is probably no class of property requires more service from the State than the railroads and the express companies. If a robbery is committed the county and State authorities are required to make a thorough investigation and, if it is possible, run down the perpetrators of the crime and to prosecute them after they are apprehended. There is no reason why this company should not be taxed at a much higher valuation than they have been taxed in the past.

I call your attention to just one fact: During the past year the Tonopah and Goldfield Railroad, whose gross earnings were \$910,000, paid to the State and county \$45,850 in taxes. I want you to bear this in mind. The Wells, Fargo & Co. express—this is their revenue derived in the State of Nevada: They earned \$850,000, just \$60,000 less than the Tonopah and Goldfield Railroad, and they paid in taxes \$2,657 as against \$45,850 paid by the Tonopah and Goldfield Railroad. You will see at a glance the gross injustice of the matter. I suggest that this board place a per mile valuation on Wells, Fargo & Company in this State. Under the decision of the Supreme Court read to you yesterday by Judge Bartine there can be no question as to your right in fixing that valuation, absolutely none.

I want to cite another instance of disproportion. You will not find this in your statement. The Virginia and Truckee Railroad's gross earnings last year were only \$295,000. This company paid \$16,366 in taxes. This little road runs from Reno to Virginia City. Wells, Fargo & Company, extending all over the State, paid in the entire State, as I said before, \$2,650.

The Railroad Commission has figured out different valuations. The net earnings as reported to the commission are \$291,840.85 and this amount is 7 per cent on \$4,000,000, which could fairly be used as the value of the express company property, real, personal and intangible, within the State of Nevada. Taking 40 per cent of this valuation, the

same as other property in Nevada, we have a valuation of \$1,650,000 for taxation in this State.

The following is the statement furnished by the Railroad Commission:

WELLS, FARGO & COMPANY

For the year ending June 30, 1909

Capitalization	\$8,000,000.00
Dividend paid during the year, 10 per cent	800,000.00
Funded debt	None
Gross revenue from operation	\$24,476,432.37
Express privileges (paid to railroads)	11,416,199.60
Operating revenue	\$13,060,232.77
Operating expenses	9,664,933.85
Net express revenue	\$3,395,298.92
Taxes (system as a whole)	132,820.04
	\$3,262,478.88
Other income	1,401,900.46
Total income after paying taxes	\$4,664,379.34
Dividends	800,000.00
Net income, carried to surplus	\$3,864,379.34
Total surplus accumulated and on hand June 30, 1909	\$24,455,417.51
The gross earnings of Wells, Fargo & Company for the State of Nevada, as reported to the Railroad Commission for the calendar year ending December 31, 1908, was	\$850,000.00
Taxes paid to the State of Nevada, as reported to the Railroad Commission, was	\$2,657.74

Comparing the Wells-Fargo Express Company as a revenue producer and a taxpayer, attention may be directed to the fact that the Tonopah and Goldfield Railroad, which is a Nevada corporation, with gross earnings for the past year of \$910,000, paid toward the maintenance of the county and State governments in taxes \$45,850.66, while by contrast it may be noted that the Wells-Fargo Express Company, with gross earnings of \$850,000, only paid in taxes \$2,657.74.

Further contrast in taxes may be shown by taking the Virginia and Truckee Railway with gross earnings of only \$295,000, and it is noted that they paid in taxes for the past year \$16,366, while the Wells Fargo Express Company, with gross earnings of \$850,000, only paid in taxes \$2,657.74.

It has been suggested by your Chairman that a per mile valuation should be assessed against this company in order that the various counties and the State may receive their just proportion of taxes.

To find the valuation the 4 per cent of gross earnings basis may be used, or net earnings may be capitalized on a basis of 7 per cent. The net earnings as reported to the commission are \$291,084.85, and this amount is 7 per cent on \$4,000,000, which could fairly be taken as the value of express company's property, real, personal, and intangible, franchises, etc., within the State of Nevada. Applying 40 per cent of this valuation the same as other property is assessed in Nevada, we have a valuation of \$1,600,000 for the purpose of taxation within this State. This company is operating within the State 1,890 miles of rail and stage line, and this would make an assessed valuation of \$847 per mile.

Assuming that an average levy of 2 per cent was applied it would produce \$16.94 per mile, or a total of approximately \$32,000 in gross taxes to the State and counties.

If the 4 per cent of gross earnings basis is used it may be noted that this will produce \$34,000 in taxes for State and counties.

The railroad express mileage of the Wells-Fargo Express Company in the State is approximately 1,700 miles and the stage-line mileage is 200 miles.

If it is found expedient to eliminate the stage mileage and place an assessed valuation of \$500 per mile on the 1,700 miles of railroad express mileage, it will make an assessed valuation of the express company's taxable property, tangible and intangible, of \$850,000, and assuming that an average levy of 2 per cent was applied it would produce a tax of \$10 per mile, or \$17,000 in gross taxes for the State and counties.

In response to a request of your Chairman the Railroad Commission submits for the information and consideration of the honorable State Board of County Assessors the aforesaid data taken from the records in the office of the commission. The commission will be pleased to furnish the board such other information as may be desired.

I would not ask at this time that the board adopt the 4 per cent basis. I think it is sufficient if we make a starter and cut this practically in two. That would be well enough. But a starter should be made by this board to bring the valuation of that company up the same as other property in the State is taxed, and I ask at this time that the board consider the matter.

Mr. Owens—Mr. Chairman, I move we have a recess of fifteen or twenty minutes so we can get around and talk the matter among ourselves and we might be able to arrive at some conclusion.

Mr. Beard—I second the motion.

The question was put, and the motion carried.

Accordingly at 2:10 p. m. the board took a recess until 2:30 p. m.

The board resumed its session at 2:30 p. m.

All present, except Attorney-General Stoddard.

Governor Dickerson—I will state to the board that the Railroad Commission has figured out that \$500 per mile—there are 1,700 miles—on Wells, Fargo & Company would be a reasonable valuation, and as a starter I would suggest that we go even lower than that, that a valuation of \$300 per mile be placed on the mileage of the lines in this State operated by rail.

Mr. Bradley—Mr. Chairman, just for information I would like to ask if we assess so much a mile do we assess the personal property?

Mr. Shaughnessy—No.

Governor Dickerson—I would include the tangible property with the intangible at so much per mile.

Mr. Bradley—Suppose we try to collect it? I would like some information. Personal property you are supposed to collect out of the property. Now they have not sufficient personal property in my county to pay the taxes. They have teams and wagons, etc., but they own no buildings. Would you advise that it go on to the roll as delinquent if they do not pay up, and then bring suit? I would like some information.

Judge Bartine—In my judgment, Mr. Bradley, the law does not require of anybody an impossibility, and when the law of this State

makes the Assessor liable for personal property it most certainly refers to tangible property. It is utterly impossible for an Assessor to collect the taxes upon an intangible thing. The case I read from Ohio involved exactly the same idea, but the total value of Adams Express Company's physical property in the State of Ohio was only a few thousand dollars while their earnings were something like \$350,000 in that State, and yet the whole question was before the Supreme Court of the United States upon the judgment which had been rendered against Adams Express Company. Now my suggestion would be as an attorney that you collect what you can collect and if they refuse to pay let it go upon the roll as delinquent. There would be nobody disposed to take advantage of an Assessor upon that ground, and then when the time comes let a suit be brought to test the validity of the law, and that could be done by the Attorney-General and relieve the various counties, and a test case made by the Attorney-General for the State's proportion of the tax would be decisive, and I do not think there will be any trouble about getting the money.

I should very much like, as a taxpayer and as an official who is more or less interested in this matter, to see the board make a start, even though it may not go anywhere near the real value of the property.

Let me suggest further that in this Ohio case which I read the entire property of the express company was included by the Supreme Court to make it \$16,000,000—\$4,000,000 tangible and \$12,000,000 consisting of the business they were doing. They were all lumped in together. So if you fix a valuation of \$300 per mile, that would include all the utilities they use in the transaction of their business, and not tax them separately.

Mr. Owens—Mr. Chairman, I move that a valuation of \$300 per mile be placed against Wells, Fargo & Company for all the railroad mileage they have in the State of Nevada.

Mr. McBurney—I second the motion.

Mr. Miles—Mr. Chairman, in this case, if it is levied on mileage only and not on horses, wagons, offices, office furniture, etc., the question is now as to whether or not the Assessor in including those items of property could seize and sell such property for the taxes, provided there was enough of that kind in the county.

Judge Bartine—I don't think there is any question about it at all as long as \$300 per mile is placed as the valuation of their property. The Supreme Court has said that it is just to take aggregate mileage as the basis in order to find out what the rate of taxes should be. If you make the total tax \$300 per mile in your county, that includes the offices, office furniture, safe and wagons and horses, etc., because they cannot do the business without these things, and when you levy the tax of \$300 per mile that is the entire tax to be levied upon that company.

Mr. Owens—I will include that in my motion. I would like to know for the information of the board, after listening to the statement by Judge Bartine, if the various buildings are not included in that intangible property?

Mr. Beard—There is only one good building, and I have that. It is assessed at about \$5,000.

Mr. Owens—If there were a few places like Ely spring up, and they built new buildings, they would be getting off easy.

Mr. Miles—I wish to say to the board that White Pine's taxes on Wells, Fargo & Company are very light and the property is very little, and we have no buildings that belong to Wells, Fargo & Company.

Governor Dickerson—I will say for the information of the board that the Attorney-General will take the responsibility of seeing that these taxes are collected if this is levied, and the machinery of the State will be used to collect the taxes, and if the Assessors are held responsible by placing personal property on the roll, there is no question in my mind if they cannot collect it through process of law that the Legislature will remit any amount charged against the Assessor.

The Clerk called the roll, and the motion to place a valuation of \$300 per mile on Wells, Fargo & Company was unanimously carried.

Mr. Roeder—I would like to ask if any valuation has been placed on the stage lines.

Governor Dickerson—They have been excluded. It would probably mean the suspension of some of these small stage lines and would work a hardship on the community.

The Pullman Company

Governor Dickerson—There is another matter I would like to bring before the board. It is the Pullman Company. This company, under an Act of the Legislature, is required to file a report with the Railroad Commission, but it has not done this, but from the financial statement furnished Poor's Manual, one of the leading authorities of the United States, we find that the gross earnings, etc., are as follows:

STATEMENT BY RAILROAD COMMISSION

The Pullman Company have not yet filed an annual report with the Railroad Commission, although it is promised and should be forthcoming at an early date.

From financial statement carried in Poor's Manual for the year 1908 we find the following report of operations:

Gross earnings for year 1907.....	\$32,186,013
Operating expenses	17,388,741
Net earnings.....	\$14,797,272
Dividends on stock, 8 per cent.....	\$7,476,878
Interest	\$749,342
Balance surplus.....	\$6,571,052
Surplus carried forward.....	1,106,765
Total surplus	\$7,677,817

The total surplus of \$7,677,817 shown covers only the years 1906 and 1907 and the report shows the distribution of surplus accumulated prior to 1906 as follows:

On November 14th, the capital stock was further increased by \$26,000,000, making the capitalization of the Pullman Company \$100,000,000. The \$26,000,000 additional stock represented accumulated surplus of the company and was distributed pro rata to the stockholders of the company.

We have no way of saying what the Pullman earnings in Nevada are.

We suggest an assessed valuation of \$200 per mile on the large lines like the Central Pacific and \$100 per mile on the small lines like the Nevada Northern, Nevada and California, Tonopah and Goldfield, Las Vegas and Tonopah, and Tonopah and Tidewater Railroads.

Governor Dickerson—Instead of paying dividends they increased the capital stock and they pay the stockholders in stock of the company. It is a water proposition in order to earn a valuation on their stock so they can contend before the courts and against the Interstate Commerce Commission or any other commission that might inquire into it that they are entitled to such large earnings. I would suggest that a valuation of \$200 per mile on the Central Pacific be levied against the Pullman Company and a valuation of \$100 per mile be levied on the smaller lines such as the Virginia and Truckee, the Tonopah and Goldfield and on all other lines in the State. Two hundred dollars on the main line would be a fair valuation.

Mr. Beard—Mr. Chairman, they give in so many standard and so many tourists at so much apiece. Then they take eleven States and they count the mileage from Chicago to the Coast and they make it so much a mile through our State.

Mr. Weathers—Something like \$81.

Mr. Beard—I think myself that \$200 would not be too much. I move, Mr. Chairman, that a valuation of \$200 per mile be placed on the Pullman Company on the Central Pacific Railroad and \$100 per mile on all other lines where Pullman cars are used.

Mr. Roeder—Do you consider the Central Pacific and the San Pedro, Los Angeles and Salt Lake Railroads as trunk lines?

Governor Dickerson—Yes.

Mr. Roeder—I second the motion.

The Clerk called the roll, and the motion was carried unanimously.

Governor Dickerson—What is the further pleasure of the board?

MINUTES OF LAST MEETING

Mr. Lemaire—Mr. Chairman, I have something I would like to ask about, and that is with regard to the minutes of last year's meeting of the State Board of Assessors, and that is there is nothing to show where an amendment to a motion placing a valuation of \$20,000 per mile on the main line, that there was a tie vote in which you refused to vote. I think it is through an error of the printer or the Clerk that this was probably overlooked, and I spoke to Mr. Henrichs and Mr. Randall con-

cerning this, and they told me that you explained it to them satisfactorily and if possible, before we adjourn, myself and other members of the board would like to have it explained to them, and if there is an error I would like to have it corrected.

Governor Dickerson—I am pleased to furnish the board any information they want. I will say there never was a tie vote on the \$20,000 proposition. Where the misconception occurred was on the amendment making it \$18,500. When the amendment was submitted there was a tie vote and I refused to vote on the amendment. I resubmitted that vote and the amendment carried, and then it came up on the original motion and some of you did not vote right on that. Then it came on the original motion to make it \$18,500, and again there was a tie vote, and I voted again on the original motion. There never was a time when there was a tie vote on the \$20,000 proposition.

Mr. Lemaire—Most of us were under the impression that the tie vote was on the \$20,000.

Governor Dickerson—That is not true, Mr. Lemaire. It was 8 to 6, if my memory serves me right, on the \$20,000, and the Chair had no opportunity to vote. Here is the record. The \$30,000 vote was taken first; there were 4 ayes and 10 noes. Mr. Owens moved that the amount of the taxes be placed on the Central Pacific at \$18,500. Mr. Regan amended to make it \$20,000. The roll-call was first on the \$20,000, you understand, on the amendment; the ayes were Mr. Wyatt, Mr. Randall, Mr. Owens, Mr. Regan, Mr. Henrichs, and Mr. Miles. There were 6 on that. There was no chance for the Chair to vote there. The vote was on the \$18,500 and there was a tie, and I resubmitted the tie vote. When it carried on the original motion you voted against the \$18,500, Mr. Lemaire, and then changed your vote, and the Chair cast its vote on the original motion.

Mr. Owens—This explains it here, Mr. Chairman:

Mr. Owens—Mr. Chairman, I move you that the amount of taxation be placed on the mileage of the Central Pacific road at \$18,500.

Mr. Regan—I amend that by making it \$20,000.

Mr. Randall—I second Mr. Regan's amendment.

Governor Dickerson—The Clerk will call the roll.

The Clerk called the roll as follows:

Name and county	Vote	Name and county	Vote
Mr. Wightman of Churchill.....	No	Mr. Roeder of Lincoln.....	No
Mr. Wyatt of Douglas.....	Aye	Mr. Randall of Lyon.....	Aye
Mr. Weathers of Elko.....	No	Mr. Owens of Nye.....	Aye
Mr. Bradley of Esmeralda.....	No	Mr. Regan of Ormsby.....	Aye
Mr. McTerney of Eureka.....	No	Mr. Henrichs of Storey.....	Aye
Mr. Leonard of Humboldt.....	No	Mr. Beard of Washoe.....	No
Mr. Lemaire of Lander.....	No	Mr. Miles of White Pine.....	Aye

The result was announced as follows: Ayes, 6; noes, 8.

Governor Dickerson—The motion is lost. The question recurs on the amendment to make it \$18,500. The Clerk will call the roll.

The Clerk called the roll as follows:

Name and county	Vote	Name and county	Vote
Mr. Wightman of Churchill.....	No	Mr. Roeder of Lincoln.....	No
Mr. Wyatt of Douglas.....	Aye	Mr. Randall of Lyon.....	Aye
Mr. Weathers of Elko.....	No	Mr. Owens of Nye.....	Aye
Mr. Bradley of Esmeralda.....	Aye	Mr. Regan of Ormsby.....	Aye
Mr. McTerney of Eureka.....	No	Mr. Henrichs of Storey.....	Aye
Mr. Leonard of Humboldt.....	No	Mr. Beard of Washoe.....	No
Mr. Lemaire of Lander.....	No	Mr. Miles of White Pine.....	Aye

The result of the vote was announced as follows: Ayes, 7; noes, 7.

Governor Dickerson—The Chair refuses to vote on this question. The Clerk will call the roll again.

The Clerk called the roll again as follows:

Name and county	Vote	Name and county	Vote
Mr. Wightman of Churchill.....	No	Mr. Roeder of Lincoln.....	No
Mr. Wyatt of Douglas.....	Aye	Mr. Randall of Lyon.....	Aye
Mr. Weathers of Elko.....	No	Mr. Owens of Nye.....	Aye
Mr. Bradley of Esmeralda.....	Aye	Mr. Regan of Ormsby.....	Aye
Mr. McTerney of Eureka.....	No	Mr. Henrichs of Storey.....	Aye
Mr. Leonard of Humboldt.....	No	Mr. Beard of Washoe.....	No
Mr. Lemaire of Lander.....	Aye	Mr. Miles of White Pine.....	Aye

The result was announced as follows: Ayes, 8; noes, 6.

Governor Dickerson—The amendment is carried. The question now recurs on the original motion as amended. The Clerk will call the roll.

The Clerk called the roll as follows:

Name and county	Vote	Name and county	Vote
Mr. Wightman of Churchill.....	No	Mr. Roeder of Lincoln.....	No
Mr. Wyatt of Douglas.....	Aye	Mr. Randall of Lyon.....	Aye
Mr. Weathers of Elko.....	No	Mr. Owens of Nye.....	Aye
Mr. Bradley of Esmeralda.....	Aye	Mr. Regan of Ormsby.....	Aye
Mr. McTerney of Eureka.....	No	Mr. Henrichs of Storey.....	Aye
Mr. Leonard of Humboldt.....	No	Mr. Beard of Washoe.....	No
Mr. Lemaire of Lander.....	No	Mr. Miles of White Pine.....	Aye

The result of the vote was announced as follows: Ayes, 7; noes, 7.

Governor Dickerson—The Chair will cast the deciding vote. It is better to have it \$18,500 than \$17,500. The Clerk will call my name.

The Clerk—Governor Dickerson.

Governor Dickerson—Aye. The motion as amended is carried.

Governor Dickerson—I resubmitted the question as I refused to vote on account of there being a tie vote. The original motion is the last motion acted upon. A motion is made. Mr. Wightman amends that motion; Mr. Owens amends the amendment. You first vote on the amendment to the amendment. If that is carried you make that a part of the amendment and then you vote on the amendment as amended, and if you carry that you vote on the original motion as amended. There is where the confusion arose last year. I resubmitted it and you voted for the amendment and it carried; then when it carried on the original motion you voted against it, Mr. Lemaire, and my vote was necessary to carry it. I am satisfied the minutes are absolutely straight.

Miscellaneous Property

Mr. Miles—Mr. Chairman, I believe I proposed this additional item on the order of business. My object in doing so was to go back over these lands, but it seems as though it is impossible to reach a classification on contract lands, so I have nothing further to say with reference to lands, unless the board wishes to take it up.

Mr. Beard—I move that we adjourn *sine die*.

Mr. Roeder—I second the motion.

The question was put, and the motion carried.

Accordingly, at 2:50 p. m., January 15, 1910, the State Board of Assessors adjourned *sine die*.

JAMES D. FINCH.

Clerk of the Board.

Approved: D. S. DICKERSON,
Chairman.

AFFIDAVIT OF STENOGRAPHERS

STATE OF NEVADA, }
COUNTY OF ORMSBY. } ss.

James D. Finch, Archibald Dickson, and T. J. Salter, being first duly sworn upon oath, depose and say, each for himself and not one for the other, as follows:

That the above and foregoing is a full, true, and correct transcription of stenographic notes of the minutes of the State Board of Assessors for the session beginning January 10, 1910, and ending January 15, 1910; that the said notes so taken were transcribed by said James D. Finch after a comparison of his notes with the notes of said Dickson and said Salter, and each of said affiants has read said transcription and deposes that the same is full, true, and correct as aforesaid.

JAMES D. FINCH,
ARCHIBALD DICKSON,
T. J. SALTER.

Subscribed and sworn to before me this 7th day of February, A. D. 1910.

[SEAL]

J. DOANE,
*Notary Public, Ormsby County,
State of Nevada.*

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STATE OF NEVADA

MINUTES OF MEETING

OF THE

State Board of Assessors

WITH THE

STATE REVENUE BOARD

Carson City, January 9 to 13, 1911



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : JOE FARNSWORTH, SUPERINTENDENT
1911



MINUTES OF ANNUAL MEETING OF THE STATE BOARD OF ASSESSORS, 1911

FIRST DAY

CARSON CITY, NEVADA, January 9, 1911.

This being the second Monday in January and the day fixed by law for the annual meeting of the State Board of Assessors, the board assembled in the Governor's office, State Capitol, at 10:20 o'clock a. m., with Governor Tasker L. Oddie, as Chairman, and Charles A. Norcross, Secretary to the Governor, as Clerk of the board.

The State Board of revenue also met with the State Board of Assessors.

Governor Oddie—The board will come to order, please. I will ask the Secretary to call the roll.

The following-named Assessors answered present:

J. W. Sitton.....	Churchill County
S. R. Whitehead.....	Clark County
W. M. Weathers.....	Elko County
W. A. Ingalls.....	Esmeralda County
H. C. McTerney.....	Eureka County
H. M. Leonard.....	Humboldt County
H. R. Lemaire.....	Lander County
A. H. Norris.....	Lincoln County
D. P. Randall.....	Lyon County
Ed Malley.....	Nye County
Ed Regan	Ormsby County
Phil Seeman	Storey County
John Hayes.....	Washoe County
J. F. Miles.....	White Pine County
A. Arrild.....	Douglas County (absent)

Governor Oddie—I will ask the Secretary to call the roll of the State Board of Revenue.

Upon roll-call the following answered present:

Tasker L. Oddie, Chairman.
Cleve H. Baker, Attorney-General.
J. Eggers, State Controller.

Governor Oddie—Mr. Norcross will act as Clerk of the board. Following the order of business of the last meeting, I would suggest that a committee be appointed by the Chair on order of business. Is that satisfactory?

Mr. Lemaire—I make a motion that a committee of five be appointed on order of business.

Mr. Weathers—I second the motion.

The question was put by the Chairman, and the motion carried.

Governor Oddie—I would like to have a little time to pick out the five men. Is there anything important to come before the board this morning, or would you suggest a recess until this afternoon?

Mr. Regan—I move we adjourn until 2 o'clock.

Mr. Ingalls—I second the motion on account of the absence of the Assessor from Douglas County. There is nothing to do except this order of business.

The question was put, and the motion carried.

Accordingly, at 10:30 a. m., the board took a recess until 2 p. m.

Afternoon Session

The board resumed its session, pursuant to recess, at 2:15 p. m.

Governor Oddie—The board will come to order. The Clerk will call the roll of the State Board of Assessors.

Upon roll-call all answered present, except Assessor Arrild of Douglas County.

Governor Oddie—I think the law provides that in case one of the members is absent the Chairman of the Board of County Commissioners shall act.

Attorney-General Baker—The law provides, Governor, that in case any member is absent on account of sickness the Chairman of the Board of County Commissioners should be notified and he should be here instead, and he becomes a member.

Governor Oddie—First, I will name the Committee on Order of Business: Messrs. Leonard, of Humboldt; Lemaire, of Lander; Norris, of Lincoln; Malley, of Nye; and Regan, of Ormsby. Now, gentlemen, what is your pleasure? There are two things before the board now—the question of getting word to the Chairman of the Board of County Commissioners of Douglas County and arranging for his presence, and then the matter of this board to arrange the order of business. If the gentlemen I have named can get together and see how long it will take them, then if it is your pleasure to adjourn until tomorrow it will be agreeable to me. Some very important matters have come up here today. But if you would like to go on this afternoon it will be all right.

Attorney-General Baker—In the absence of the Assessor from Douglas County on account of sickness, the Chairman of the Board of County Commissioners has a right to be present, and under those circumstances perhaps it would be better before any business is transacted to have him here.

Mr. McTerney—I would suggest that we adjourn and report tomorrow morning at 11 o'clock.

Mr. Weathers—I second the motion.

Mr. Ingalls—Does any one know the reason this gentleman from Douglas is not here?

State Controller Eggers—He is sick.

Mr. Ingalls—I think it is very important to have him here, in order to transact business, as otherwise our work would be illegal.

Attorney-General Baker—That provision of the law is "that if at any meeting the Assessor of any county shall, by reason of sickness or other unavoidable cause, be unable to attend any such meeting, then, in that event, the Chairman of the Board of County Commissioners of such county shall attend such meeting, and shall act and vote in the place of such absent Assessor, with the same force and effect as such Assessor might do if present."

Governor Oddie—The matter of notification will be attended to this afternoon.

Upon motion duly made and seconded the board took a recess until 11 a. m., January 10, 1911. _____

SECOND DAY

The board resumed its session at 11 a. m., January 10, 1911.

Upon roll-call all members of the Board of Revenue and State Board of Assessors answered present, including Mr. Arrild.

Governor Oddie—Gentlemen, the report of the Committee on Order of Business is first.

Mr. Leonard—Mr. Chairman, I have filed it with the Clerk.

Governor Oddie—I will ask the Clerk to read the report.

The Clerk read the report of the Committee on Order of Business, as follows:

ORDER OF BUSINESS

1. Work Horses.
2. Saddle Horses.
3. Stock Horses.
4. Work Mules.
5. Stock Mules.
6. Beef Cattle.
7. Milch Cows.
8. Stock Cattle.
9. Thoroughbred Cattle.
10. Sheep.
11. Bucks.
12. Goats.
13. Hogs.
14. Telephone Lines.
15. Telegraph Lines.
16. Electric and Power Lines.
17. All Contract Lands.
18. The Pullman Company.
19. Wells, Fargo & Company.
20. American Express Company.
21. The Globe Express Company.
22. Railroads, classified as follows:
 1. Central Pacific Railway. Sidetracks of same.

2. Nevada and California (broad-gage). Sidetracks of same.
3. Nevada and California (narrow-gage). Sidetracks of same.
4. Hazen and Fallon. Sidetracks of same.
5. Tonopah and Goldfield. Sidetracks of same.
6. Nevada Northern. Sidetracks of same.
7. San Pedro, Los Angeles and Salt Lake. Sidetracks of same.
8. Tonopah and Tidewater. Sidetracks of same.
9. Bullfrog and Goldfield. Sidetracks of same.
10. Las Vegas and Tonopah. Sidetracks of same.
11. Gardnerville Railroad. Sidetracks of same.
12. Nevada, California and Oregon. Sidetracks of same.
13. Virginia and Truckee. Sidetracks of same.
14. Eureka and Palisade. Sidetracks of same.
15. Nevada Central. Sidetracks of same.
16. Silver Peak. Sidetracks of same.
17. Caliente and Pioche. Sidetracks of same.
18. Atchison, Topeka and Santa Fé. Sidetracks of same.
19. Glasgow and Western Exploration Company. Sidetracks of same.
20. Pioche and Pacific Transportation Company. Sidetracks of same.
21. Nevada Copper Belt. Sidetracks of same.
22. Western Pacific. Sidetracks of same.
23. Miscellaneous Railroads.
24. Rolling stock of all.

H. M. LEONARD, *Chairman*.
 H. R. LEMAIRE,
 A. H. NORRIS,
 ED. MALLEY,
 ED. REGAN.

Mr. Lemaire—I would ask that a copy of the order of business be given to each of the Assessors.

The Clerk distributed copies of the order of business among the members of the board.

Governor Oddie—Gentlemen, what is your pleasure about this report on the order of business. It is in order to move to adopt it.

Mr. Randall—Mr. Chairman, I move that the order of business be adopted as read.

Motion seconded by Mr. Regan, and carried.

Attorney-General Baker—I don't suppose it will be necessary to read to this board, unless any member of the board desires it, the statute under which we are acting and proceeding. It has been customary in the meeting of the Board of Assessors to read the law under which they are proceeding. If there is anybody here who desires it I will do so.

Governor Oddie—I think it is a good suggestion, gentlemen, that the Attorney-General read it anyway, unless you desire otherwise. It is open for a motion.

Mr. McTerney—I think a suggestion is enough, Governor.

Attorney-General Baker—You are proceeding under the Act of 1903 (Stats. 1903, p. 95), as follows:

SECTION 1. The County Assessors of the several counties of this State shall meet for a period not exceeding ten days in the office of the Governor, at Carson City, Nevada, on the second Monday in January of each year, and shall at such meetings establish a valuation throughout the State of all railroads and rolling stock of such railroads, of all telegraph

and telephone lines, of all electric-light and power lines, of all cattle and sheep, and upon all other kinds of property which, in the judgment of said Assessors, can be valued and assessed more uniformly by said Assessors, acting collectively, than by the several County Assessors acting separately; *provided*, that, in fixing such valuations, the location and situation of such property shall be considered; and *provided further*, that nothing herein shall be so construed as to impair the right of the Board of Equalization of any county to equalize taxes on all property, the valuation of which has not been fixed at the annual meeting of the County Assessors as provided in this section; but the said County Board of Equalization shall not have the power to equalize any property on which a valuation has been fixed by the said Board of County Assessors; *provided*, any taxpayer, under the provisions of this Act, shall not be deprived of any remedy or redress in a court of law relating to the payment of taxes.

SEC. 2. At such meetings the Governor shall be the Chairman and the Governor's Secretary shall be the Clerk. The Governor shall have the casting vote in case of a tie. The State Controller shall supply all information and data concerning the finances of the State, either on his own motion or by request of the board. Eight Assessors shall constitute a quorum for the transaction of business, and a majority of the entire board shall decide any question before the meeting; *provided*, that in case of a tie on any question before the board, the Chairman shall cast the deciding vote; and it is hereby made the duty of every Assessor present at the meeting of said board to vote aye or no upon every question put by the Chairman of said meeting, and every Assessor failing to do so shall forfeit his office and shall be proceeded against by the District Attorney of said Assessor's county, at the request of the Attorney-General, to enforce said forfeiture; *provided*, that, if at any meeting the Assessor of any county shall, by reason of sickness or other unavoidable cause, be unable to attend any such meeting, then, in that event, the Chairman of the Board of County Commissioners of such counties shall attend such meeting, and shall act and vote in the place of such absent Assessor, with the same force and effect as such Assessor might do if present, and the Governor or acting Chairman of said meeting shall be and hereby is authorized to issue a subpoena for the attendance of an Assessor who shall fail to attend, unless excused by the provisions of this Act. And he is hereby further empowered to deputize anyone who is qualified by law to serve a summons to serve the same; and *provided further*, that, if at any meeting the Governor or his Secretary shall, for any reason, be unable to act as Chairman or Clerk, then, in that event, the State Controller shall act as Chairman, and in case the State Controller shall also be absent, then the Attorney-General shall act as Chairman and as such Chairman shall have all of the powers herein granted to the Governor acting as such Chairman. Any Assessor who shall fail to attend the meetings provided for in section one, unless he is prevented by sickness or other unavoidable cause, shall be subject to a penalty of \$500, to be collected in a suit instituted against said delinquent Assessor or his bondsmen by the District Attorney of the county of said Assessor, on the request of the Attorney-General; and shall be further subject to removal from office, should a majority of the State Board of Revenue hereinafter created order proceedings to that effect to be instituted.

SEC. 4. The valuation fixed at such annual meetings shall be the

actual cash value of all such property as may be designated, as now provided by law, taking into consideration the locality of such property, and the Assessors of the several counties shall assess and enter upon the assessment rolls of their respective counties all such property at the valuation designated by such meeting of County Assessors, and shall fix the value and assess all property not so valued at said meeting in the manner now provided by law.

SEC. 5. The valuation fixed at such annual meetings shall be uniform on all such property as may be designated, except in cases where the value is affected by its locality or other consideration affecting its cash value; and the Assessors of the several counties of the State shall fix values on all property not so valued at said annual meeting, in the manner now provided by law.

SEC. 11. It shall be the duty of each County Assessor to fix the valuation of all property which may be assessed by him at the valuation placed upon the same kind of property at the regular annual meeting of Assessors for the State.

SEC. 13. Should any Assessor in this State neglect to assess property in accordance with the provisions of this Act, or laws now in force or effect, or place a greater or less valuation on any property that has been fixed at said meeting of Assessors, the State Board of Revenue, which is hereby created, consisting of the Governor, State Controller, and Attorney-General, shall instruct the District Attorney of said Assessor's county to bring suit against such Assessor and his bondsmen for the sum of five hundred dollars as a penalty therefor, which said sum, when collected, shall be paid into the General Fund of the State Treasury, and such board may instruct the Attorney-General to request the District Attorney of said Assessor's county to institute suit against such Assessor for his removal from office for such neglect or refusal. The suit shall be tried in the District Court having jurisdiction in the county where the property is situated.

Attorney-General Baker—There was an Act passed by the Legislature of 1907, p. 501 (reading):

SECTION 1. The Legislature shall provide by law for a uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, when not patented, the proceeds alone of which shall be assessed and taxed, and when patented, each patented mine shall be assessed at not less than five hundred dollars (\$500), except when one hundred dollars (\$100) in labor has been actually performed on such patented mine during the year, in addition to the tax upon the net proceeds, and, also, excepting such property as may be exempted by law for municipal, educational, literary, scientific, or other charitable purposes.

I also call the attention of the board to an Act creating the Board of Railroad Commissioners, which was passed in 1907. The railroads are required to file reports with the Railroad Commission, and the members of this board have the right to call for these reports to aid them in arriving at a just valuation. There was an Act passed which was amended in 1905, relating to County Commissioners and taxation, which required that two and one-half cents be knocked off each year, but I

think all the members here are familiar with it and I will not occupy the time of the board in reading it.

Governor Oddie—Are you ready to proceed with business? Gentlemen, you know the object of the meeting. You are all familiar with the way that meetings have been conducted heretofore, and the idea is to accomplish as much as possible in a fair and equitable way to the State with as much despatch as possible. I am going to assist you in any way I can. When it comes to assessments on railroads we can get assistance from the Railroad Commission. You can call them up at any time. I think we are ready to proceed.

Work Horses, Etc.

Mr. McTerney—Mr. Chairman, I move that the first five numbers on the order of business be left to the various Assessors of the counties.

Motion seconded by Mr. Lemaire.

Upon roll-call the motion was carried unanimously.

Beef Cattle

Governor Oddie—Gentlemen, we have come to No. 6, beef cattle.

Mr. Leonard—Mr. Chairman, I move that we place a valuation of \$25 per head on beef cattle.

Motion seconded by Mr. Randall.

Upon roll-call the motion carried unanimously.

Milch Cows

Governor Oddie—No. 7, milch cows.

Mr. Lemaire—Mr. Chairman, I move that a valuation of \$25 per head be placed on milch cows.

Motion seconded by Mr. Sitton.

Mr. Whitehead—Mr. Chairman, I would like to ask a question for information. Does it mean all cows that are penned up for milking purposes? I know some cows I would not give \$25 for that are used as milch cows. They might be worth that as stock cattle, yet the average price of stock cattle in some counties is not over \$20. I know some cows that are being milked in my county that I would not give \$25 for.

Governor Oddie—As I understand it, it is a matter of classifying cattle. It is the use of the term. I presume that dry cows could be called beef cattle. I have not had as much experience as some men here, but milch cows are those which are kept for milking purposes. I would like to hear a discussion on that.

Attorney-General Baker—I suggest, Governor, that that be left to the discretion of the Assessors themselves.

Mr. McTerney—I suggest, Governor, that every Assessor be authorized to exercise his own discretion.

Mr. Miles—Mr. Chairman, the same condition exists in White Pine County that Mr. Whitehead spoke of. There are cows which are not

worth much over \$25 per head, and I find some that are not worth more than stock cattle, but in those cases they are young cows they are just breaking, or something of that kind. I find other taxpayers who have milch cows, but perhaps they are dry at the time they are assessed. They might be milch cows some time during the year, but perhaps are more valuable than any cow that is milked at the time they are assessed, and they try, in some cases, to give those dry cows in as stock cattle when they are really more valuable. I am at a loss to know what to do about it.

Governor Oddie—I should think it would be a matter of declaration on the part of the owner which the Assessor could rectify. For instance, a man has a dozen cows on a dairy ranch and one of these cows may be worth \$50 and one \$20, but the average is what the board is trying to get at, as I understand it, and it is a matter which the Assessor can get at better than anybody else.

Mr. Miles—I would like to have it understood by this board that the Assessors have some authority in declaring whether it is a milch cow or not.

Governor Oddie—Would it be regular for me to make a suggestion, that the board pass a resolution defining what milch cows are? Would that help future boards and help this board?

Mr. Miles—I would suggest that, if it is practicable for this board to do so, to change that item in the order of business and call them dairy cows.

Attorney-General Baker—I would suggest, Governor, that that power is inherent in the Assessors themselves at the time they make the assessment for them to decide as to whether the cow is a milch cow or beef cow.

Mr. Miles—That would be satisfactory to me.

Attorney-General Baker—I think you have that power as an Assessor.

Mr. Whitehead—My idea was to bring out a little information. I have a cow I am milking that is more valuable to me than any neighbor's three milking cows. I believe this question of milch cows can better be left to the Assessors than by placing a valuation by the board.

Governor Oddie—As a suggestion, a man might own ten thoroughbred horses. Those horses might be assessed at, say, \$100 apiece. One of those horses might be worth \$10,000 and the others \$100. It would be hard to tell until after the horses were tried out which was the most valuable. So there is a difference always between stock. There are classes of stock, and it is very hard to go into fine distinctions as to the greater value of one of any particular class.

Mr. Arrild—Mr. Chairman, I find out in Douglas County that we have quite a number of dairy cows or milk cows, and I understand that it is a pretty hard matter to classify a milk cow or dairy cow for the valuation. I should think it would be proper to leave it to the Assessor.

He can always see when a person has a bunch of milk cows or is running a dairy, and he can assess them accordingly. If a man had thirty cows and said he only milked 27 or 28 he should be assessed for 27 or 28. Whether they are good cows or not the Assessor can't tell, but if the party milks them, they must be milk cows, and they cannot be stock cows. I think it should be left to the Assessor.

Governor Oddie—I think, gentlemen, it is a matter in the discretion of the various Assessors.

Mr. Miles—Mr. Chairman, I think the milk cow proposition should be left to the Assessors as to the valuation, unless they are classified, and I think it would be proper, perhaps, to leave it to Assessor to determine whether or not they are milk cows.

Attorney-General Baker—As a matter of law, where it is possible to place a valuation upon any of these classifications it must be done under the law, and if, as the gentleman has suggested, you have placed a valuation on this class, it is in the discretion of the Assessors to state whether or not they are milch cows or not. A uniform valuation must be placed upon them all over the State by the board.

Governor Oddie—Are you ready for the vote?

The question was called for.

Governor Oddie—I will ask the Clerk to call the roll. The question is on placing a valuation of \$25 per head on milch cows and the question of determining what are milch cows to be left to the discretion of the various Assessors.

Upon roll-call the motion was carried unanimously.

Stock Cattle

Governor Oddie—The next question is stock cattle, No. 8.

Mr. Randall—Mr. Chairman, I move that stock cattle be placed at a valuation of \$15 per head.

Motion seconded by Mr. Arrild.

Mr. Miles—Mr. Chairman, as I understand it, there is quite a distinction in the class of cattle in the various counties in the State and that in some counties the cattle are inferior to those in others, and for that reason I would like to hear from the other Assessors on that matter. In White Pine and several other counties the cattle were assessed at \$13. I believe \$13 is enough for cattle in White Pine.

Governor Oddie—I would like to hear further discussion on that, gentlemen. I would state that last year the assessment was placed at \$15 per head on cattle, with the exceptions of those in the counties of Nye, Esmeralda, Lincoln and White Pine, and in which counties the valuation was placed at \$13.

Mr. Whitehead—Mr. Chairman, I would like to place Clark County in the same class as White Pine and Lincoln.

Governor Oddie—Do you offer that as an amendment? Now, the

motion is that all cattle be placed at \$15 per head, and it would be necessary for a motion to be made, as an amendment, for each county that desires a reduction.

Mr. Whitehead—I will put that as a motion, that they be assessed at \$15 with the exception of Nye, Clark, Lincoln, and White Pine.

Governor Oddie—Esmeralda was in that.

Mr. Whitehead—And Esmeralda.

Amendment seconded by Mr. Ingalls.

Mr. McTerney—Mr. Chairman, has there been a motion fixing any valuation at all?

Governor Oddie—The motion was made and seconded placing the valuation at \$15, and an amendment was offered.

Mr. Hayes—I think if you can make different valuations in different counties on cows you can make it on other property just the same, and if they claim that there should be a difference in value of the railroads in Washoe County, I think they have the same right that they have to claim different values on cattle.

Mr. Miles—Mr. Chairman, I understand that the law governing this board gives the board authority to place a valuation on property in respect to locality and conditions. If that is the case, I do not see why there should be any objection to placing a lower valuation on an inferior class than on the superior class. The law gives us that authority.

Attorney-General Baker—The law reads: "To establish a valuation throughout the State of all railroads, rolling stock of such railroads," etc. Section 5, as amended, says: "The valuation fixed at such annual meetings shall be uniform on all such property as may be designated, except in cases where the value is affected by its locality or other consideration affecting its cash value; and the Assessors of the several counties of the State shall fix values on all property not so valued at said annual meeting, in the manner now provided by law." It seems that the intention is to make a uniform valuation on such things as you can classify, and it has been held by the former Attorney-General that it must be uniform; although Section 5 of this Act would seem to indicate that where there is a proper reason, where the value is affected by the locality, it is left to the discretion of the Assessor.

Mr. Hayes—That is just what I claim and that we would have a right to claim value on a railroad where it is more valuable than those in other places and the taxes on other property are much higher than in other places where the railroad goes through. I may be mistaken.

Mr. Ingalls—Mr. Chairman, now, the idea of changing the valuation of these cattle in different counties—one reason is the cost of getting them to market, and in these outside counties they either have to drive or ship them further and, also, they are probably inferior. That has been dis-

cussed before, and they have been classified in a different way in the outside counties.

Mr. Miles—Mr. Chairman, in my county there are some people who have cattle that are quite valuable. Of course, I have no objection to placing a valuation of \$15 per head on them. There are others who have not been able to breed their cattle up, and they are inferior. I would like to make a distinction.

Mr. Arrild—Gentlemen, in regard to classifying counties on stock cattle, I would suppose that we could have Douglas County in on the smaller rate because I can see how that by driving stock to the railroad station or anything like that, that it might cost more in outside counties, but you take Douglas County, where we drive them to Minden, it costs us a good round sum to get them from Minden to Reno, whereas in the outside counties, they can drive them to the Southern Pacific Railroad, it doesn't cost them more than to have to ship them. There is quite a little stock in Douglas County and railroad charges are immense to ship them. Therefore, if you come to classify it, I believe Douglas County should be in the smaller classification.

Mr. Randall—Mr. Chairman, I move that Douglas County be put on the list, also.

Motion seconded by Mr. Arrild.

Governor Oddie—Mr. Randall, will you accept the amendment to put Douglas County at \$13 per head?

Mr. Ingalls—I desire to ask Mr. Randall if he desired to include Douglas County at \$13 per head?

Mr. Randall—Yes.

Mr. Ingalls—Mr. Chairman, it seems to me that if Douglas County is included we might as well include all of them. Douglas is right here near market. The other counties are not anywhere near the Southern Pacific Railroad. I cannot see the consistency of it. Of course, I want to do what is fair for Douglas County, but I cannot see why Mr. Randall wants his cattle \$15 per head over there in Lyon and this man wants them at \$13 in Douglas. I would like to be enlightened a little bit on it.

Governor Oddie—Gentlemen, I suggest, then, that this amendment be voted on separately for Douglas County. Is that agreeable to the board? I ask the Clerk to call the roll. Has that been seconded, that amendment to include Douglas County?

Mr. Randall—Yes, sir; Mr. Arrild seconded it.

Governor Oddie—I ask the Clerk to call the roll.

Mr. Randall—Is this on the amendment to make Douglas County \$13?

Governor Oddie—There seems to be a difference of opinion as to whether Douglas County should be included.

Mr. Lemaire—Mr. Chairman, as I understand it, it is an amendment to the amendment.

Governor Oddie—The original five counties include Clark in the original motion.

The Clerk—Mr. Chairman, I will state that the original motion is that stock cattle be assessed at \$15 per head, with the exception of Nye, Esmeralda, Clark, White Pine, and Lincoln, and there is an amendment to the original motion adding Douglas County, and the vote now is upon the amendment to the original motion to add Douglas County.

Governor Oddie—I will ask the Clerk to call the roll.

Upon roll-call the following was announced as the result of the vote:

AYES—Messrs. Sitton, Arrild, Weathers, McTerney, Norris, Randall, Regan, Seeman—8.

NOES—Messrs. Whitehead, Ingalls, Leonard, Lemaire, Malley, Hayes, Miles—7.

Motion carried.

Governor Oddie—That puts Douglas County in at \$13. We will take a vote on the original motion.

Upon roll-call the result of the vote was announced as follows:

AYES—Messrs. Sitton, Whitehead, Arrild, Weathers, McTerney, Leonard, Lemaire, Norris, Randall, Malley, Regan, Seeman, Miles—13.

NOES—Messrs. Ingalls, Hayes—2.

Motion carried.

Governor Oddie—The motion is carried. That includes the counties of Nye, Esmeralda, White Pine, Lincoln, Clark, and Douglas in the \$13 appraisalment.

Thoroughbred Cattle

Governor Oddie—The question is on thoroughbred cattle, No. 9.

Mr. Lemaire—Mr. Chairman, I move that No. 9 be left to the various Assessors.

Motion seconded by Mr. Leonard.

Governor Oddie—Are there any remarks on that? If not, I will ask the Clerk to call the roll.

Upon roll-call the motion was carried unanimously.

Stock Sheep

Governor Oddie—The next is sheep, No. 10. I noticed last year they were designated as stock sheep. Now, is it the intention this time to assess stock sheep?

Mr. Leonard—Yes. Mr. Chairman, I move that a valuation of \$3 per head be placed on stock sheep.

Motion seconded by Mr. McTerney.

Mr. Arrild—Mr. Chairman, it looks to me that \$3 per head is quite an assessment. As I understand, there is an inspector who looks over the sheep which adds a dollar, and that is \$4 per head. That is a little high it seems to me in proportion to other property. I am not connected with sheep or a sheep man, but it looks to me it comes up a little high, almost up to the valuation of the sheep. I think that we should

assess them at \$2.50 and then a dollar added, that would amount to \$3.50 per head, which would be more right. I am not making that as a motion, but would like to hear from others in regard to it.

Mr. Ingalls—I would like an explanation as to what this extra dollar means—the extra dollar being added.

Governor Oddie—Mr. Ingalls, I think what Mr. Arrild refers to is a special sheep tax, which is ten mills on each dollar valuation.

Mr. Lemaire—That would only be a dollar on every hundred.

Mr. Miles—Mr. Chairman, the sheep tax is $33\frac{1}{3}$ cents tax on every hundred dollars' worth of sheep—that is $33\frac{1}{3}$ cents on 100 head of sheep, I should say. The ten mills tax is simply a cent on the dollar and does not affect the valuation at all, but it affects the sheep owner in the way of a tax. He has more on the hundred to pay in taxes than the ordinary taxpayer. It does not affect the value, and I will say from the experience I have had with sheepmen in the sheep country, that part of our sheep range is on the forest reserve, and in cases where matters have been investigated we find that there are a greater number of sheep given in to the Assessor where the sheep are on the forest reserves than in some cases where there is no forest reserve. Our Board of County Commissioners makes some allowance for those on the forest reserve to equalize them with those that are off the forest reserve. In no case, I believe, have they been assessed up to the actual number. There has been some allowance made to equalize it, and I would say that \$3 under these circumstances is a fair valuation.

State Controller Eggers—Mr. Chairman, may I say a word as a Board of Revenue member. The sheep tax in question here has absolutely nothing to do with the revenue of this State. The sheep tax is under a law created by the sheep men themselves for their own protection, and they must pay for their own music if they want to dance. It is a law passed especially at the request of the sheep men themselves to protect them from disease among sheep, and it should cut no figure with the valuation. I believe I can get some of the County Assessors here to verify it.

Mr. Miles—Mr. Chairman, the statement of the State Controller is absolutely correct. It is for the protection of the sheep owner only and no other taxpayer gets any benefit from it.

Governor Oddie—Gentlemen, are you ready for a vote on this now?

Question called for.

Upon roll-call the motion was carried unanimously, placing a valuation of \$3 per head on stock sheep.

Buck Sheep

Governor Oddie—The next question is bucks, No. 11.

Mr. McTerney—Mr. Chairman, I move a valuation of \$5 per head be placed on buck sheep.

Motion seconded by Mr. Weathers.

Governor Oddie—Any comments on that? Are you ready for the question?

Question called for.

Upon roll-call the motion carried unanimously.

Goats

Governor Oddie—The next question is goats.

Mr. Leonard—Mr. Chairman, I move that goats be left to the various Assessors. I don't think there are very many.

Motion seconded by Mr. Lemaire.

Mr. Miles—Mr. Chairman, I don't think there are very many goats in the State and those Assessors who have goats, there are billies in those bands, and they might turn some of them loose on them. I would like to have that withdrawn and move to make the valuation \$3 per head.

Mr. Leonard—I will withdraw the motion if any one desires to place a valuation on them.

Mr. Miles—Mr. Chairman, I move that the valuation on goats be placed at \$3 per head.

Motion seconded by Mr. Leonard.

Governor Oddie—Any remarks on this?

Mr. Lemaire—Mr. Chairman, I think that a valuation of \$3 on goats is too low. Every year I have been here there has been a valuation of \$5 per head. I don't think that much difference should be made at this time. I think a valuation of \$4 or \$4.50 would be about right.

Mr. Miles—I would be willing to accept an amendment halfway between. I think \$5 may be too much.

Governor Oddie—I wish you gentlemen could come to some understanding.

Mr. Randall—Mr. Chairman, I move to place the valuation at \$4 per head.

Motion seconded by Mr. Lemaire.

Governor Oddie—The Clerk will call the roll on the motion to make the valuation on goats at \$4 per head.

Upon roll-call the motion was carried unanimously, placing a valuation of \$4 per head on goats.

Hogs

Governor Oddie—The next question is No. 15, hogs.

Mr. Randall—I move, Mr. Chairman, that hogs be left to the various Assessors of the State.

Motion seconded by Mr. Norris.

Governor Oddie—Any remarks? Are you ready for the question?

The question was called for.

Upon roll-call the motion was carried unanimously, leaving the valuation on hogs to the various Assessors.

Mr. Randall—Mr. Chairman, I move we take a recess until 2 o'clock. Motion seconded and carried.

So the board took a recess at 12 o'clock, noon, until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m. pursuant to recess.

Governor Oddie—The meeting will come to order. I will ask the Clerk to call the roll.

Upon roll-call the members of the State Board of Revenue and State Board of Assessors all answered present.

Telephone Lines

Governor Oddie—Gentlemen, the next on the order of business is telephone lines, No. 14.

Mr. Lemaire—Mr. Chairman, I make a motion that No. 14, telephone lines, No. 15, telegraph lines, No. 16, electric and power lines, and No. 17, all contract lands, be left to the various Assessors.

Motion seconded by Mr. McTerney.

Attorney-General Baker—That seems to raise the same legal question that was raised last year. I am familiar with the action which the board took last year with reference to the construction to be placed upon the law, and while I feel disposed to take the same view that the Attorney-General did then, it would seem that the intention of the law is only to leave a saving clause in cases where it is impossible to place a proper valuation upon those things by the state board, and in such cases to leave it to the various Assessors. However, I notice that, in the discussion which came up at the last meeting, there was a statement made by Mr. Owens, Sheriff of Nye County, suggesting that probably it would be a good thing to allow telephone lines and telegraph to be left to the various Assessors at that time, but suggesting that perhaps at the next meeting the various Assessors would have some means of bringing in data whereby they might arrive at a means of classification for a general assessment upon telephone and telegraph lines.

I realize the problem which confronts us in this matter, and it is the same problem which confronted the board at its last meeting—the difficulty of classifying the different telephone and telegraph lines in the different counties. However, I firmly believe it was the intention of the Legislature, that, if possible, this board should try to strike a uniform valuation which might serve as a basis all over the State. The fact that particular stress was laid upon this section of the statute last year, where it reads, "shall establish a valuation throughout the State of all railroads, rolling stock, etc., of all electric and power lines, telephone and telegraph lines, and upon all other kinds of property which in the judgment of the board can be assessed more uniformly."

Now, I don't take the same position as the former Attorney-General

as to the particular stress laid upon the word "and." It would seem to me that whereas they seemed to specialize on the telegraph and telephone lines, rolling stock, etc., that seems to be specific. Yet I think the fundamental idea which prompted the Legislature in passing this Act was to establish a uniform rate so far as possible on the most important companies throughout the State, and that Section 5, if construed in connection with this, that the valuation at such annual meeting shall be uniform on all property as may be designated, except in cases where the value is affected by its locality or other considerations affecting its cash value. I think the Legislature made that mandatory upon you people, if possible, to assess all of these things uniformly and to place some estimate upon them. I realize that this was a bone of contention during the last meeting, and it is a serious question as to exactly what the Legislature did mean. However, taking it from a broad point of view as to the fundamental purpose of this Act, it would seem that if this Act has any purpose and if the board here has any purpose, these are the things specified for uniform taxation. While I realize that this body can override that idea and be governed as it was before, by appealing from the decision of the Chair, it would seem that where possible this board ought to try to exert its utmost to levy a uniform taxation. I take the position that, if the Legislature meant anything in this Act, it meant that those things where possible should be placed upon uniform taxation. Of course, I realize that perhaps the Legislature did not take into consideration the difficulty which would fall upon this body in arriving at any rule sufficiently general. For instance, a telephone company in Reno operating and earning a great deal of money—it would be hard to make a schedule to fit that company, whereas in some other or the same county a jerkwater company would run for a time on a cheap barbwire fence and it would be different. But if the board would arrive at some way where it is possible to establish what they consider to be a uniform valuation, and if necessary classify, say Class A and B, it would more nearly carry out the intention of this Act.

Mr. Lemaire—I think there is no doubt that all of us here would like to place a valuation, but can you tell us how?

Mr. McTerney—General, I don't think there is any idea in the members of this board to dispute you, but it is a question of how.

Attorney-General Baker—I feel that in expressing myself I am simply saying what the law is, and I have no vote or way other than to construe what I conceive to be the law. Of course, a law that cannot be carried out, even though mandatory, if it cannot be followed out, it cannot be done. But if you can classify by grades of wire, etc., so as to carry out the provisions, I think it would be the proper thing to do, if possible. You Assessors have had more experience along that line, and are the proper people to decide after all.

Mr. Hayes—Mr. Chairman, I will say in regard to Washoe County, that in regard to telephone, telegraph lines and power lines, I would not be prepared at this time to assist in making valuations on those lines, but if time is given I would be prepared to place values on them.

Mr. Ingalls—Mr. Chairman, I agree with you on the proposition that we should fix valuations, but I do not know how to get at any in my county. We have telephone lines and power lines, but I do not know how to value them. Having been out of office for a time, I do not know how they were assessed during the past two years. Where one line passes through two different counties I think they ought to be assessed the same in both counties. They should be on an equality. I can see where it is very important to equalize the valuation on these things if we can get at it.

Attorney-General Baker—For instance, there is one line operating in Nye and Esmeralda Counties, the Southern Nevada Telephone Company; if the valuation in Nye County should be twice as much as in Esmeralda County, that is a condition we are trying to avoid. Where some line goes through three counties, in those cases if the Assessor of one county should assess them at a certain valuation and the other county three times as much, or half as much, that is a difficulty which the Legislature had in mind and tried to obviate.

Governor Oddie—Gentlemen, I would like to hear further discussion on this. It is a very complicated question, and I would like to have as much discussion as possible on it.

Mr. Lemaire—Mr. Chairman, suppose we would try to make a valuation, say, for instance, on the Western Union Telegraph Company, which is throughout the State. Now, as I understand it, from Sparks west they have a whole lot more wires than they have east, and the same way through Lander County, they have something like twelve or fourteen wires. Say, in Elko County they have more wires there. Now, to place a valuation here I do not see how we can do it. Still they have the same wires, the same size wires, equipment and everything.

Mr. Miles—Mr. Chairman, with reference to telegraph, telephone and power lines, in White Pine County there is but one telegraph line that extends out of our county. That is on the Nevada Northern Railroad and, of course, that could be easily classified, I presume. We have one important power line leading from the Steptoe Valley Smelting Works to the mines. That I presume could be classified, if we could find anything else to class it with. Our telephone lines vary considerably, all the way from pretty rotten poles, cottonwood, anything they can get to build the line with, to a good, big substantial line with perhaps one hundred wires on it; some of those lines though have poor poles—poles that have rotted and the company is tearing some of them down, rebuilding, etc., and the variance is so great that I cannot see where I could possibly classify those lines. I would like very much—nothing would

please me better—to have them classified and relieve me of that responsibility, but at this time I do not see how I could possibly do so. If the board is willing to go into the matter and classify them, I am willing to join and do the best we can.

Governor Oddie—We don't seem to be nearer the point than when we started.

Mr. Whitehead—Mr. Chairman, I believe that most of the telephone and telegraph lines have a number of miles; that is, they know the mileage in operation and the cost of building and they also have to report annually to the officers of the revenue department, and it seems to me that a telephone line or a telegraph line, that is the companies, could be made to give a statement as to how many miles they have in operation, and as to the earnings of the telephone lines. It would not matter, for instance, in a town where there is an exchange, how many copper wires they had. They would know the mileage in operation and they could give you the mileage, and then that mileage could be averaged with the net earnings or the gross earnings, either way that the board saw fit to adopt, and then classify according to the earnings of that company. There are some companies, some telephone lines that are in operation just merely for accommodation, little telephone lines in different counties that are making no money at all, and it seems to me that the only possible way, so far as I can see it, would be to take the mileage and the income or the earnings and classify them according to that standard.

Governor Oddie—Just one suggestion, just an illustration: A mining company might have a telephone line from its mine to the mill. That telephone line might be worth \$10,000. They might use it constantly and derive a great benefit from it. The ten thousand dollars that it actually cost would be an asset, would be something subject to taxation, and yet on the books of the company it might not earn a cent. That is in line with what you say. So in that way that whole ten thousand dollars might be left off the assessment roll, whereas another line, which would cost half as much, might be earning thousands of dollars a month, which was used simply as a telephone line for the purpose of revenue.

Mr. Miles—Mr. Chairman, your views as just expressed I think would apply to the main line we have in our county, that would be the line from the Steptoe Valley smelting works to the mine. That is used almost exclusively for the benefit of the companies that own the mines and the smelting works, and I have no idea that we could arrive at any definite conclusion on the line which Mr. Whitehead speaks of.

Governor Oddie—The mining company might simply charge it up as part of its assets, and use it for convenience. The mining company might not arrange its books so as to show any profit or loss. It would be a convenience, yet it would be an asset just the same. I will state,

gentlemen, that last year after a controversy the matter was left to the Assessors, and the Attorney-General states that it is legal, that is, under Section 5 of the statute, and it would be legal and regular for the Assessors to do that.

Attorney-General Baker—I take the position that it should be assessed by the Assessors wherever possible, and I give a little more liberal construction to Section 5 than was given last year, yet I think, while it was held last year that it was mandatory to place a valuation upon all railroads, rolling stock, telegraph and telephone lines, etc., and upon all other kinds of property, there was a saving clause passed in Section 5, to wit: "The valuation fixed at such annual meeting shall be uniform," etc., except in cases where the value is affected by its locality or other consideration affecting its cash value.

Of course, if it were perfectly evident that it was the disposition of the board to leave everything to the local Assessors on the ground that it would be difficult to establish a valuation throughout the State, that upon that premise they could go through with everything and simply make a motion that each be left to the individual Assessor, and thereby defeat the very purpose of this Act—that would not be proper. If this board were to take the view that it would be easier to assess all these things by the individual Assessors than to have them assessed by the board as a Board of Assessors, they could very easily make a motion and carry it and overrule the Chair, and defeat the very purpose and intention of this Act. However, it is to be presumed, and I know, that this board is acting in good faith and the other board was, and, while we are liable to take different views of the law, I take it for granted that this board and other boards have acted and are acting with the best intentions and are doing their duty as the law presumes and are simply trying to arrive at the best means to the end. But if such interpretation were given too wide a scope it would result in defeating every purpose of this Act, which means that this body shall assemble here on the second Monday in January and arrive at a just and fair valuation of property.

So I would be inclined to hold and am taking the position that where possible this board should, by one means or another of classification or by the various opportunities which you Assessors have of arriving at means of assessing, and to classify in a general way, so that there can be throughout the State a just and fair valuation in these matters. Some assessments are easy. For instance, it is easier to assess cattle than telephone companies, and I query whether or not we should not exert a little more effort along those lines to approach the end rather than take the easier way. Of course, the law in Section 5, which says where it is possible to leave it to the Assessors, I don't think that should be too liberally construed because if it were it could be construed so that there would be

no purpose in meeting here. I think it is mandatory upon this body, wherever possible, to place a valuation wherever it can. Of course, this body cannot do an impossibility, and if it cannot be done it cannot be done, but an effort should be made.

Governor Oddie—I would like to ask if it is possible to get a list of all the telephone lines in the State. Now, in the telegraph lines it will be easier. That comes next, and there are fewer companies. But in the telephone line there are so many lines. How would it do to call on each Assessor and ask him for a list of the telephone lines in his county? In that way we can get at all the telephone lines in the State, under this order of business. Under railroads every railroad is mentioned. When we come to telegraph companies, probably every telegraph line in the State can be ascertained. Now, why cannot that be done in the case of telephone lines? If that appeals to you, it can be put in the form of a motion, and each Assessor could be asked to give a list of all the telephone lines in his county. I think it could be done in a very short time. It might open up a field of thought in solving this problem.

Mr. Whitehead—Mr. Chairman, it seems to me that it will be just as easy for the board to solve the question as for an individual Assessor. You can take the instance Mr. Miles speaks of. A mining company may own a line, and it is just as easy to arrive at a proper assessment by them as it would be for each Assessor. I think Mr. Miles could not go into the case he mentions and know what that line is worth without having some basis upon which to figure. Say, for instance, the line had cost them so much. The Assessor would find that out, and, from his own standpoint and figuring their other assessments, would base his figures on what it cost them, not showing any profits. He would assess it from the basis of their cost, and it seems to me that those that are used for earnings or profits—that is, that are not kept track of—could be placed in different classes according to the cost of construction, and those that are earning could be prorated with the earnings and the cost. It could be done just as easily by the board as by each individual Assessor. I could not tell what my companies were earning any more than the board could, only from the statements given.

Governor Oddie—Gentlemen, along that line, I will state that ten years ago a telephone line was built from Sodaville to Tonopah and very cheaply constructed, and I believe that line paid for itself a number of times during the first year. The same amount of money invested in another telephone line might not pay 2 per cent a year.

Mr. Whitehead—That is why I say the earnings compared with the cost would give the proper valuation to be placed. Not only the cost—the cost would be the only thing you could take into consideration where a company was not operating and charging tolls and fees. The cost would be the only basis you could figure from, but in a company

that was operating for profit or was doing a regular public business, then the cost could be reckoned with the earnings also.

Governor Oddie—Gentlemen, I think we had better send for the Railroad Commission.

Mr. McTerney—Governor and Mr. Whitehead, do you understand that a strictly private line should be assessed by this board?

Governor Oddie—It is proper; it is a telephone line. I do not see how the question of ownership, the character of ownership, could change its assessable value, whether a line is owned by a mining company or a telephone company. Of course, it would affect the revenue.

Mr. McTerney—One is a public utility. I think the main object of this Act was to apply to public utilities. These very small private lines were not intended to be assessed here.

Governor Oddie—What is the Attorney-General's opinion about that, whether there should be any difference when the question as to ownership should be brought up, whether it was a private individual or a public company, as between a private enterprise and a public utility?

Mr. McTerney—That is, General, where you have a strictly private line for your own personal convenience?

Attorney-General Baker—Whether or not that could be brought under the same classification as public utilities?

Mr. McTerney—The only difference I can suggest between that and the other is that this is not a public utility at all.

Attorney-General Baker—I think, of course, the intention of the Legislature was for public utilities. If a mining company were operating a telephone line, that would be a public utility, but if a man had a telephone line from his house to his barn—I don't think that would be a question for discussion.

Mr. McTerney—That is how it occurred to me.

Governor Oddie—I think the Railroad Commission can enlighten us a good deal.

Attorney-General Baker—The question came up last year as to whether or not, if this body should refuse or should decide that they would rather leave the assessing to the various Assessors, that would invalidate the assessment. I should not think it would. The position taken by Judge Bartine last year I think is sound in logic and reason, that there are other means of assessing. For instance, if the Assessor did not do his duty, the Board of Equalization would have the power, or where the Assessor has not placed upon the assessment rolls property which should be placed there the Board of Equalization could do it. I take the same position he did there, that it is simply an additional safeguard for the purpose of getting it uniform rather than any intimation that the Assessors as individuals would not do their duty properly. It is to prevent

any failure to assess at all rather than to hold the Assessors to a strict accountability.

Mr. Ingalls—Any property that this State Board of Assessors fixes values on is out of the hands of the County Boards of Equalization.

Attorney-General Baker—Yes; they cannot equalize any assessment made by this board.

(At this time Mr. J. F. Shaughnessy, one of the Railroad Commissioners, and Mr. E. H. Walker, Secretary of the Commission, appeared before the board.)

Governor Oddie—Gentlemen, this is Mr. Shaughnessy and Mr. Walker, Secretary of the Railroad Commission. Mr. Shaughnessy, the object of asking you to come over is to get you to throw some light on the assessment of telephone lines. We are trying to arrive at some scheme of placing a valuation on the various telephone lines in the State, and are waiting to get some suggestions from you and some data as to the way it has been done, and some way that you might have studied out with the other Commissioners. We would like to have you tell us something about it.

Mr. Shaughnessy—Heretofore it has been left to the Assessors, has it not?

Attorney-General Baker—Yes.

Mr. Shaughnessy—The only method that I know of would be to place a line-mileage valuation, the same as you do for railroads, and, in order to reach a valuation on that, the only scheme that I have in mind would be to arrive at that on the basis of the gross earnings. Say, take 4 per cent of the gross earnings of the Western Union receipts as reported for the State of Nevada. The last report we have from the Western Union reports the earnings as \$201,000, credited to the State of Nevada.

Governor Oddie—On what lines?

Mr. Shaughnessy—The Western Union.

Governor Oddie—We are dealing with telephone lines now. Some general scheme of arriving at an equitable method of assessing telephone lines, is what we are trying to arrive at.

Mr. Shaughnessy—In the absence of a report on earnings and in the absence of a report of the stocks and bonds and capitalization of the different telephone companies, I do not know of any scheme that this board could originate. The Assessors in each county are familiar with the telephone lines in their counties and, of course, they will vary in value. Some will be higher and some lower, but in the absence of gross earnings to base a valuation, the only way would be for this board to make a classification, say, No. 1, No. 2, 3, 4, 5—as many classifications as they need—a high valuation beginning with Class No. 1 and graded downward, and leave it optional with each Assessor as to what classification he would put his telephone lines in in his county. Do I

make that idea clear? That is about the only suggestion I have on telephone lines.

Governor Oddie—For instance, Mr. Shaughnessy, suppose there were five classifications. How would you suggest describing the different lines? For instance, No. 1.

Mr. Shaughnessy—Classification No. 1 would come under a valuation of so much per mile. What has it been customary to assess telephone lines at, Mr. Lemaire?

Mr. Lemaire—I assess by the mile.

Mr. Shaughnessy—What is the valuation?

Mr. Lemaire—The lines we have vary from \$15 to \$50 per mile.

Mr. Shaughnessy—Well, you could start your first classification at \$100.

Governor Oddie—Well, take a line in Reno, a large, prosperous system, a mile of telephone there would be worth more than a mile in some other part of the State.

Mr. Shaughnessy—Of course; the Assessor in Reno could get it upon the valuation of 4 per cent gross earnings, the Pacific States Telephone Company. For some of the smaller lines the board could not adopt that. Some of the smaller lines have a deficit, and others are about running even or not making money.

Governor Oddie—Could you suggest the highest classification.

Mr. Shaughnessy—No; that would have to be figured out. Mr. Hayes, do you know at what that line is assessed at.

Mr. Hayes—No; I have not the assessment roll with me. It is at my room. I paid little attention to it. I presumed it would be left to the Assessors the same as it was last year. I think the only way would be, if you intend to do this, to have them come here themselves, and I will get such data as I can.

Governor Oddie—That is undoubtedly the most profitable and best line in the State.

Mr. Hayes—I judge so.

Governor Oddie—There is more business going on in a small compass.

Mr. Hayes—Yes.

Governor Oddie—Well, if we could get at some way of describing that line—

Mr. Hayes—If you will permit me, I will go and get the list. It will only take a few minutes.

Mr. Shaughnessy—I think, in the absence of a complete showing of the financial condition of these various small lines in various counties, that the small telephone lines had better be left to the various Assessors. I think you could, however, place a valuation upon those lines doing an interstate business. Say, for instance, the Pacific States Telephone Company. They report to us under the head of gross earnings. That could be reached on the basis of a mileage pro rata. We could figure that out

in a little while. And also a mileage basis could be figured out for the Western Union and Postal Telegraph lines. But a good many of the telephone lines are small, and I would leave them to each individual County Assessor.

Attorney-General Baker—It would be possible to classify the interstate lines where we have some data, and it would be proper to do it. As for the other lines, it is impossible to do those things, and I can see no reason why it should not be left to the various Assessors, but as I say, it should be done where possible. But it seems as though in the cases mentioned by Mr. Shaughnessy it is possible to arrive at a just valuation, and it should be done. In other cases, where the lines are small, it will probably be necessary to leave them to the various Assessors.

Mr. Ingalls—I would like to ask if the Commission has data on electric lines?

Mr. Shaughnessy—No, Mr. Ingalls, we have no data on electric lines. Do you mean the electric-power lines?

Mr. Ingalls—Yes.

Mr. Shaughnessy—No, we have no jurisdiction over power lines.

Governor Oddie—Gentlemen, how would you consider the idea of having a committee appointed to study this thing over carefully with Mr. Shaughnessy and Judge Bartine and members of the Railroad Commission, and report tomorrow, say? The committee appointed could study the thing carefully and possibly arrive at some conclusion. It is just a suggestion. If you prefer to have it go over in the form of a motion, and have it come to a vote, I would suggest to exclude interstate telephone lines. This is just a suggestion on my part. If I can help along or expedite the solution of this problem I would like to do it.

Mr. Ingalls—Mr. Chairman, I think if we intended to go into telephone and telegraph lines and fix a valuation, I think it would be just as well to appoint a committee to investigate and get what data we can and report, and see if we can get at this or not. Find out how to fix a valuation by this board if we can. I would like to hear from a majority of the board.

The Clerk—Was that offered as a substitute motion?

Mr. Ingalls—I offered that as a suggestion.

Governor Oddie—Well, if you think that is a good idea, you might make a motion. We seem to be at a standstill now, but if it could be in the hands of a committee to thresh it out and report at a certain time, I think we could accomplish more.

Mr. Weathers—I cannot see that it will do any harm. I will make the motion that a committee of five investigate and report.

The Clerk—Is that a substitute for the pending motion? There is a pending motion.

Mr. Weathers—I offer that as a substitute motion.

Motion seconded by Mr. Lemaire.

The question was put, and the motion carried.

Governor Oddie—Mr. Lemaire, you made the original motion, did you not? Will you withdraw that motion?

Mr. Lemaire—Yes, with the consent of my second.

Mr. McTerney—I consent to the withdrawal.

Governor Oddie—I will appoint the following as the committee: Messrs. Whitehead, Weathers, McTerney, Hayes, and Miles. I suggest that we take a recess until such time as the committee can report.

Mr. Shaughnessy—I think you had better adjourn until tomorrow morning. It will take some time to prepare the data.

Mr. McTerney—Is there not some Assessor who has more interest in this matter.

Governor Oddie—You have no line in your county?

Mr. McTerney—None to speak of.

Governor Oddie—Mr. Ingalls of Esmeralda will act in place of Mr. McTerney.

Stock Cattle

Mr. Ingalls—I would like to state before we adjourn that my understanding is that we got mixed up on this stock cattle business before we adjourned at noon.

Governor Oddie—A motion was carried placing a valuation of \$15 per head on stock cattle, except in the counties of Nye, Esmeralda, Clark, Lincoln, White Pine, and Douglas.

Mr. Ingalls—I understood my vote was recorded no on the valuation in Douglas County. I thought it was in Esmeralda. I intended my vote to be recorded yes for \$13 per head in those counties except Douglas.

Governor Oddie—We voted on the amendment first.

Mr. Malley—Mr. Chairman, there was no valuation placed on the cattle in Esmeralda, Nye, Clark, Lincoln, White Pine, and Douglas.

Governor Oddie—Thirteen dollars in those counties. I think it could be made as a motion now—that is, if you will all agree to correct it. Well, make it in the form of a new motion that the valuation be placed in those counties. It was made in the form of a motion for the counties outside of the six counties mentioned at \$15 per head.

Mr. Malley—But there was no valuation made on the six counties. I move that the valuation be placed at \$13 per head in Esmeralda, Clark, Lincoln, White Pine and Douglas.

Motion seconded by Mr. McTerney.

Upon roll-call the motion carried unanimously, placing a valuation of \$13 per head upon stock cattle in the counties of Nye, Esmeralda, Lincoln, Clark, White Pine, and Douglas.

Mr. Arrild—Mr. Chairman, I will be willing to have Douglas County stand at \$15 per head on stock cattle.

Governor Oddie—That should be in the form of a motion. I am a little tangled up in this thing. I want to ask the Attorney-General.

Mr. Malley—I withdraw my last motion.

Governor Oddie—Will you make the motion that Douglas County be excluded from the list of those placing a valuation of \$13 per head on stock cattle?

Mr. Arrild—I make that motion.

Motion seconded by Mr. Regan.

Upon roll-call the motion was unanimously carried.

Mr. Malley—Mr. Chairman, I make a motion that we place a valuation of \$13 per head on stock cattle in the counties of Nye, Esmeralda, Lincoln, White Pine, and Clark.

Motion seconded by Mr. Ingalls.

Upon roll-call the motion carried unanimously.

Electric Power Lines, Etc.

Governor Oddie—Gentlemen, there is a suggestion from the Attorney-General, which I think is a good one, that you entrust the Chair to appoint another committee to work on some other matters while this committee is working, and save time in this way. Now, for instance, electric and power lines, contract lands, Pullman Company, and express companies. Those are pretty big questions by themselves. The electric and power lines and contract lands do not come under the jurisdiction of the Railroad Commission, so those are two items the committee may work on. So if some one will make a motion I will appoint a committee.

Mr. McTerney—Could not the same committee report on the power lines? These power lines lie in the same counties these others do.

Governor Oddie—Contract lands is an entirely different matter, though. There might be an amendment to this first motion, or you might make another motion to include electric-light and power lines in the work this committee just appointed is to do. Then another committee could be appointed to work on contract lands, because that is another matter altogether. If you will make that motion, Mr. McTerney, or some one else make it, to include electric-light and power lines.

Mr. McTerney—I move that the committee appointed take up electric-light and power lines also.

Motion seconded by Mr. Weathers.

The question was put, and the motion carried.

Governor Oddie—The same committee is appointed for that. A motion is now in order to appoint a committee to look into contract lands.

Attorney-General Baker—I would suggest, Governor, that contract lands have always been left to the Assessors themselves, and I think under the conditions it would be proper to continue to do so.

Governor Oddie—Well, if there be no objection we can let that continue. A motion for a recess is in order.

Mr. Lemaire—I move we take a recess until tomorrow morning at 11 o'clock.

Motion seconded by Mr. Randall.

Mr. Ingalls—Make it 10 o'clock.

Mr. Lemaire—Well, if you would rather have it at 10, I will change the motion to 10 o'clock. I think I had better leave it stand as it is.

The question was put and the motion carried.

So the board took a recess until 11 a. m. January 11, 1911.

THIRD DAY

The board resumed its session, pursuant to recess, at 11:15 a. m., Wednesday, January 11, 1911.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Oddie—The first business before the board is the report of the committee appointed yesterday. Who was the chairman of that committee? I will ask Mr. Ingalls to report.

Mr. Ingalls—Mr. Chairman and brother Assessors here, we as a committee report the information we have from the State Railroad Commission as to the Western Union, and telephone lines.

Governor Oddie—Does this mention telegraph lines?

Mr. Ingalls—It simply refers to telegraph lines.

Governor Oddie—I think the minutes should show, then, that we should take up the first items because the matter we are working on now is simply telephone lines. I think there should be a motion to take up telegraph, electric-light and power lines in connection with that.

Mr. Lemaire—Mr. Chairman, I believe there is a motion before us at this time whereby these four were to be left to the various Assessors and, then a recess was taken, a committee appointed, and a recess taken.

Governor Oddie—Did we have it brought before the meeting by resolution yesterday that these other matters would be taken up?

Mr. Lemaire—I believe not.

Governor Oddie—I would like to withdraw my remarks and ask the Clerk to read the report first.

The Clerk—Mr. Chairman, I will state that the minutes show that the committee appointed was given authority to report upon telegraph, telephone and electric-power lines.

Mr. Ingalls—That was our understanding.

The Clerk read the report and supplemental report of the committee, as follows:

HON. T. L. ODDIE, *Chairman State Board of Assessors:*

Your committee begs leave to report that it has made a careful examination of the records on file with the Railroad Commission of Nevada, and finds that the net earnings of the Western Union Telegraph Company, from its latest report, are approximately \$49,000 for the State of Nevada.

This amount capitalized on a basis of 7 per cent is \$703,500, which may fairly be taken as the value of the telegraph company's property in Nevada.

Applying 45 per cent to this valuation, the same as the average of all property assessed in the State, we have, for the purpose of assessment, a valuation of \$316,575.

This valuation seems entirely reasonable, as the actual value of the telegraph property, figured on a basis of the market value of poles and wire, is approximately \$800,000, exclusive of the cost of constructing the line.

This company is operating within the State 6,907 miles of wire. By dividing this wire mileage into the aforesaid valuation of \$316,575 we find the assessed value per mile should be \$45.

In conclusion, we find that, assuming an average levy of 2 per cent is applied, this assessment will produce 90 cents per mile in net taxes, or a total of \$6,216 in taxes to the State and counties.

The taxes paid under previous assessments, as shown by the company's latest report to the Railroad Commission, was \$4,752.

Respectfully submitted,

THE COMMITTEE,
By W. A. INGALLS, *Chairman*.

CARSON CITY, January 11, 1911.

HON. T. L. ODDIE, *Chairman State Board of Assessors:*

We, your committee, hereby submit the following supplemental report, to wit:

That in respect to all telegraph lines, other than the Western Union, all telephone lines and all electric-power lines, owing to our inability to secure any accurate data concerning valuations of the same, we recommend that the assessment thereof be left to the Assessors of the various counties.

Respectfully submitted,

THE COMMITTEE,
By W. A. INGALLS, *Chairman*.

Governor Oddie—Will some one make a motion to adopt the report?

Mr. Lemaire—Mr. Chairman, I move that we adopt the report and that the committee be discharged.

Motion seconded by Mr. Norris.

The question was put, and the motion carried.

The Clerk—Mr. Chairman, I will state that in the adoption of the first report the minutes would not show that any valuation has yet been placed upon the Western Union Telegraph Company, but the adoption of the report clears up the other matters—that is to say, it refers to all other matters of taxation regarding telephone, telegraph and electric-power lines, but it leaves the question of the assessment of the Western Union still open for action of the board.

Governor Oddie—Was there a motion before the board when we took a recess yesterday?

Mr. Ingalls—This report, with the information we have from the Railroad Commission, gives us some idea to base a valuation on the telegraph lines. I understand that it is not adopted. We have some basis to go on. If we leave it to the Board of Assessors this information gives us some idea of the valuation to work on. I do not know what the Attorney-General may think about it.

Attorney-General Baker—The idea was, as I understood yesterday, to consult with the Railroad Commission in order to get some facts upon which to fix the valuation. If the committee upon investigating has arrived at any means whereby they can more easily adjust the valuation, it might be of assistance to them. Whether you want to take it up individually and discuss it as to a certain basis upon which to place a valuation, will be for yourselves to determine. In other words, if you can arrive at any means whereby you can assist the other Assessors—those who have not been with the Commission—they will have that information.

Mr. Ingalls—The Commission has given us considerable information on this proposition.

Mr. Lemaire—Mr. Chairman, I believe there are two reports here. I think my motion was a little hasty. I think we should have taken them up separately.

Governor Oddie—I assumed you said the two reports. Is that satisfactory to you?

Mr. Lemaire—By our voting to accept the report on the Western Union we accept what they have done.

Governor Oddie—Well, it is simply a report of the committee to the board to enlighten the board. It is not any action on the part of the board in placing an assessment on the Western Union.

Mr. Lemaire—Still we are voting on the report, and if it is accepted—

Governor Oddie—I understand it is not binding to accept those figures in determining the value to place on the Western Union. It is simply a report of the committee and the committee has given facts and figures here. Now, before the valuation can be placed on the Western Union a vote will have to be taken.

Mr. Randall—Mr. Chairman, as I understand it now, there is a motion before the board to leave telephone and telegraph lines and all contract lands to the Assessors. Now, if they don't wish to pass that, let them vote it down and leave it to the board.

Governor Oddie—I would make a suggestion. In looking over this second report, I think it would be well to have the first motion reconsidered so as to adopt the first report and then we can act on this business. That would be agreeable to your suggestion, Mr. Lemaire. There is a little different construction to be placed upon the second. So if you will make a motion that the motion be reconsidered—

Mr. Lemaire—Mr. Chairman, I would then ask to have my motion reconsidered.

Mr. Norris—I consent.

The question was put, and the motion to reconsider was carried.

Governor Oddie—Now Mr. Lemaire, you can make that motion again. Is it your intention to make a motion to vote on the first report?

Mr. Lemaire—I move that the supplemental report be accepted.

Mr. McTerney—Would it not be better to dispose of this motion to leave it to the Assessors first?

Governor Oddie—We will ask the Clerk to read it again.

The Clerk read the supplemental report.

Governor Oddie—Now, the question is whether the adoption of this report will make it the sense of this meeting—whether the adoption of that will place them in the hands of the Assessors.

Mr. McTerney—There is a motion before the board to leave this whole business to the Assessors. Afterwards the committee was appointed. That motion was made yesterday.

Governor Oddie—That is dead now. There is no motion before the board.

Mr. Lemaire—As I understand it, the motion is still before us here, only that this is a report of that committee and we are acting on that report.

The Clerk—Mr. Chairman, the motion before the board is on the adoption of the supplemental report.

Mr. McTerney—What I was referring to, but I guess I am wrong—you say there was no motion before the board yesterday when we took a recess?

State Controller Eggers—There was.

Mr. Lemaire—My motion yesterday was that telephone lines, telegraph lines, electric and power lines and all contract lands be left to the various Assessors. Then there came the argument, and a committee was appointed to investigate, that is, as to placing a valuation on the telephone lines, telegraph lines, electric and power lines. Now this committee has reported, and we are now acting on the report of that committee.

Governor Oddie—The supplemental report.

Mr. Lemaire—The motion is still before us, and we are now acting on the report of that committee. That has nothing to do with the first motion I made yesterday.

The Clerk—Mr. Chairman, if you will permit the Clerk to make this statement: The minutes show that the motion of Mr. Lemaire yesterday to refer certain of these subjects to the assessment of the various Assessors was subsequently amended by a motion to refer the entire subject-matter to a special committee. That motion was carried and took precedence over the former motion, and the committee was appointed. That com-

mittee has now made its report, and there is no pending motion from yesterday over to today. The pending motion at the present time is the motion of Mr. Lemaire to adopt the supplemental report.

Mr. Whitehead—Mr. Chairman, as I remember it, that is correct. Mr. Lemaire with his second withdrew his motion after that motion was made yesterday, in order to appoint the committee.

Governor Oddie—Now, gentlemen, the question is on the adoption of this supplemental report.

Mr. Ingalls—Mr. Chairman, the Commission gave us and explained to the board the proposition better than we can on the telegraph lines, and explained what information they have a good deal better than I can, and I think it would be well to get them to explain this report a little to the board.

Governor Oddie—Won't the remarks of the Commissioners apply mostly to the other report regarding the Western Union? At the same time they will give information to the other Assessors on this business, the telephone lines, electric-light and power lines and other telegraph lines besides the Western Union. But in the first place, gentlemen, I would be pleased to have the minutes of yesterday straightened out. I will ask Mr. Finch to straighten up that matter so as to have all things straight.

The reporter read from the minutes of yesterday, as follows:

Mr. Lemaire—Mr. Chairman, I make a motion that No. 14, telephone lines, No. 15, telegraph lines, No. 16, Electric and power lines, and No. 17, all contract lands, be left to the various Assessors.

Motion seconded by Mr. McTerney

* * * * *

Mr. Weathers—I cannot see that it will do any harm. I will make the motion that a committee of five investigate and report.

The Clerk—Is that a substitute for the pending motion? There is a pending motion.

Mr. Weathers—I offer that as a substitute motion.

Motion seconded by Mr. Lemaire.

The question was put and the motion carried.

Governor Oddie—Mr. Lemaire, you made the original motion, did you not? Will you withdraw that motion?

Mr. Lemaire—Yes, with the consent of my second.

Mr. McTerney—I consent to the withdrawal.

Governor Oddie—Now, gentlemen, the question is on the adoption of this supplemental report. Mr. Ingalls, do you suggest that the Railroad Commissioners discuss this matter before the vote is taken on this?

Mr. Ingalls—I think it would be very well to have them explain at length to us. Of course, the report explains itself, but they may be able to explain it in a way, for instance, and suggest that the Assessors take this matter up a year from now. They are willing to help us get data, and we might all come in here a year from now with more data to get

at telephone and telegraph and power lines in general better than we can at the present time. We have some very good information from them as regards the Western Union.

Governor Oddie—And can they give us information on telephone and other telegraph lines?

Mr. Ingalls—I do not know as they can. I think they are not in their jurisdiction.

Governor Oddie—Under the discussion that you have had with them have you discussed the matter of telephone lines?

Mr. Ingalls—Yes.

Governor Oddie—Could they give the other Assessors any information that would help them at arriving at a fair valuation on telephone lines?

Mr. Ingalls—No. Have you anything on power lines?

Mr. Shaughnessy—Nothing on power lines.

Governor Oddie—I would suggest we take up that when the other report has been adopted which refers to the Western Union, this other report, this supplemental report, does not cover the Western Union. It covers other telephone lines and electric-power lines.

Mr. Ingalls—It is up to the board as to whether we shall leave telephone lines, or whether we shall adopt a classification.

Governor Oddie—Well, then, if you will make a motion, Mr. Ingalls, that the Commissioners address the board, or make the request, I will ask the Commissioners to talk to us now.

(Hon. H. F. Bartine, Chairman of the Railroad Commission, had previously appeared before the board.)

Mr. Ingalls—Mr. Chairman, I make the request that the Commissioners explain the matter a little regarding the report.

Governor Oddie—Judge Bartine, I will ask you to talk to the board and explain these things.

Judge Bartine—Mr. Chairman and gentlemen of the board, for reasons which some of you know, I am not in very good condition for speaking, there being a very serious illness in my family at this time, and I will let my brother Commissioner, Mr. Shaughnessy, and Mr. Walker, do the most of the talking. The whole matter, it seems to me, in the two reports, might well be covered in all I shall have to say.

First of all, I fully agree with the opinion of Attorney-General Baker that the provisions of the statute, taking them literally, are mandatory upon this board to assess these properties specifically named. I so expressed myself last year and it is reported in the minutes of the Board of Assessors. At the same time every lawyer recognizes the fact that there are some provisions which may be mandatory, and yet it may be impossible to carry them out with any degree of fairness. Now, the Railroad Commission has not the specific data with reference to telephone lines and these small local telegraph lines which would enable

them to furnish information to this board, upon the basis of which you could make a just assessment or value which would be certain to stand the test of a court proceeding. The reports do not make the proper segregations; in some cases we have not the report at all. We did have full and complete data upon the Western Union and for that reason we gave it. The report was made up mainly by the Secretary and Mr. Shaughnessy and it was thought by us and by the members of the committee that met with us that it would be a good basis upon which to assess other properties, other lines, such as the Nevada Northern and others throughout the State.

My judgment is that under the conditions as they now exist, it will be a good deal better to adopt this supplemental report, and during the year which is now current let the Assessors endeavor to gather all the information they can bearing upon the subject of a just valuation of such properties. The Railroad Commission will be doing the same thing. We will be very much further advanced with regard to telephone and telegraph lines a year hence than we are now, and if you would attempt to lay down an iron-clad rule that all these lines should be assessed at so much per mile, or so much per wire, even, it might be contested in the courts, and you would be very likely to lose out in some of the cases. At any rate and for that reason it seems to us better for the present to let each Assessor who is familiar with the conditions in his own county levy the assessment upon these particular things that are named. So far as the Western Union is concerned, I think the data will justify the estimation which is mentioned in the report. If there are any details you would like to ascertain, I would like you to call upon Mr. Shaughnessy, as he has looked into that particular phase of the matter.

Governor Oddie—Gentlemen, I would suggest that we thank Judge Bartine for the information he has given and, as he has some very serious illness in his family, that he be excused, if he would like to go, because Mr. Shaughnessy is familiar with the work they have done, if that would be agreeable to you.

Judge Bartine—I thank you very much for the suggestion, Governor, because, in a broad general way, what I have said covers the case. When it comes down to the minute details Mr. Walker and Mr. Shaughnessy can give them. I thank you very much. If I may say just one word, if anything should come up later on and it is really desired that I should be here, of course I will come.

Governor Oddie—Yes, we will telephone you, Judge. I will ask Mr. Shaughnessy if he will say something to the board.

Mr. Shaughnessy—I will say, Mr. Chairman, that your committee met with the Railroad Commission, and we went into the matter of the earnings of such companies whose reports we have on file. We found upon examination that we did not have any data with reference to the small

telegraph and telephone lines which would enable us to establish a valuation. That was also true with reference to the Postal Telegraph Company, which is now under construction in this State. They are in operation in portions of the State, but they are largely under construction yet and are not out of the hands of the construction company, and therefore are not rendering a report at this time in regard to earnings or expenses, etc.

We have, however, full data with reference to the earnings and expenses of the Western Union Telegraph Company, and upon the basis of those earnings and expenses we endeavored to assist your committee in figuring out the basis which might serve to assist the board in levying an assessment. We found, on the basis of net earnings and capitalizing those net earnings that were made and were credited to the State of Nevada, that applying 7 per cent to those net earnings the property would fairly be valued at \$703,500. Then applying 45 per cent to that valuation, the same as applied to the average of other property assessed in this State, that brings the valuation down for assessment purposes to \$316,575. By comparison with the values that we reach by that method we secured the market price of iron and copper wire and cedar and redwood telegraph poles, and applying the present market prices to the wire and poles and figuring the number of miles of line in operation in the State by the Western Union and also figuring 32 poles to the mile, we find that the cost price of the material, exclusive of the cost of constructing the line, would be in itself \$800,000.

They have reported to us the number of miles of wire they operate, and that divided into the earnings and applying the valuation on a wire-mileage basis, for the reason that it is impossible to properly put it upon a line mile, telegraph-line mile, mileage basis, because the number of wires vary in the different counties. For example, in Washoe County there are something like twenty, while in Elko it drops down to thirteen and in Esmeralda and Nye it drops to two; in other counties it is only one wire; so that in order to meet these varying conditions and the difference in the valuation of the line in the various counties we placed it upon a wire-mileage basis.

As before stated, the company reports this mileage of wires operated, and it is 6,907 miles. Dividing the number of miles of wire into the valuation arrived at by applying 45 per cent to the sum obtained by capitalizing the net earnings, we have \$316,575, and the division of the wire mileage into that would give an assessed value per wire mile of \$45. In other words, if this board sees fit you can assess the Western Union upon a valuation of \$45 per mile. That will bring, according to mileage, the total sum up to \$316,575, and, of course applying the average levy, assuming an average levy of 2 per cent applied to that, it will bring the total taxes accruing to the State and counties to \$6,216 as

against \$4,752 which they were paying at the time of their last report to the Commission.

Mr. McTerney—Mr. Shaughnessy, you say \$45 per mile; do you mean per mile of wire or line?

Mr. Shaughnessy—I mean mile of wire.

Mr. Lemaire—I would ask does that include copper wire?

Mr. Shaughnessy—Yes, that includes copper and iron wire. Of course, there is a difference in the value of the copper and iron wire, all of which we took into consideration, but this valuation of \$45 per mile, being on the mileage basis, not only covers the iron and copper wire, but also covers the poles and cost of construction, so it is reasonable and proper.

Governor Oddie—Now is their data on file, Mr. Shaughnessy, showing the number of wires, so we can have something accurate to work on in each county?

Mr. Shaughnessy—No; they do not report it by counties, but for the State, but, if the assessment is levied by this board, each individual knows the number of wires in his county, and then simply figure it out.

Governor Oddie—I would suggest that some data be made up for each county so that they can all check up.

Mr. Shaughnessy—We can do that later. If they see fit to make an assessment of this kind we will be very glad to help them out in that respect. I think that is all I have to say unless some one wishes to ask a question.

Governor Oddie—Gentlemen, I think the question now is on the adoption of this supplemental report.

The question was put, and the motion carried.

The Clerk—Mr. Chairman, I will state that on the adoption of the report, according to its terms, that it will be necessary for somebody to make a motion to carry the terms of the report into effect. I will read the report again.

The Clerk again read the report.

Governor Oddie—What is the pleasure of the board in this matter now? If your intention is to take this stand and leave the telegraph lines, other than the Western Union, the telephone lines and all electric-power lines, to the various Assessors, that would have to be made in the form of a motion and voted on.

Mr. Lemaire—Mr. Chairman, I make that as a motion.

Seconded by Mr. Norris.

Governor Oddie—I will ask the Clerk to state the motion so we will have it right.

The Clerk—The pending motion is that all telegraph lines, telephone lines and electric-power lines, except the Western Union, be left to the various Assessors.

Upon roll-call, the following was the vote:

YEAS—Messrs. Sitton, Arrild, Weathers, McTerney, Leonard, Lemaire, Norris, Randall, Malley, Regan, Seeman, Hayes, and Miles—13.

NOES—Messrs. Whitehead and Ingalls—2.

So the motion was carried.

Western Union Telegraph Company

Governor Oddie—That disposes of part of this. Now the question is on the Western Union Telegraph Company.

Mr. Whitehead—Mr. Chairman, we have no subject-head under which to consider the Western Union according to our order of business.

Governor Oddie—This report has been adopted.

Mr. Whitehead—I just want to state that the reason I voted no on that, is that I think they all ought to be left in the same class, with the various Assessors, under the information we have.

Governor Oddie—Gentlemen, I would suggest that someone make a motion to adopt the original report of the committee. That has not been acted on yet, the original report covering the Western Union.

Mr. Lemaire—I would like to hear that report read again.

The Clerk read the original report.

Governor Oddie—Now, gentlemen, the question is on the adoption of the report.

Mr. Randall—I move that the report be adopted as read.

Motion seconded by Mr. Hayes.

The question was put, and the motion carried.

Governor Oddie—Now, the question is, what action the board will take in regard to the Western Union.

Mr. Randall—Mr. Chairman, I move that the Western Union be left to the various Assessors.

Motion seconded by Mr. Sitton.

Mr. Ingalls—Mr. Chairman, I would like to amend that motion by making it all telegraph lines in the State.

Governor Oddie—Well, the board has voted to put all telegraph lines other than the Western Union in the hands of the Assessors. The Western Union has not been acted on, but all other telegraph lines are in the hands of the Assessors.

Mr. Randall—That would be a separate motion, would it not?

Mr. Ingalls—I withdraw the motion.

Governor Oddie—Is your motion seconded, Mr. Randall?

Mr. Randall—Yes, sir.

Mr. Lemaire—Mr. Chairman, I will state that two years ago I assessed the Western Union in Lander County at \$300 per mile and that was paid under protest, and in figuring out this basis of \$45 per mile, ten wires would be \$450 per mile. Now, if they put another protest on a valuation of \$300 I think that means lawsuits throughout all the counties that they are interested in. From the figures, in looking over what

would be the cost, I thought a valuation in the neighborhood of \$200 or \$250 was about right, that is, including all the wires that we have there. It may be in other counties they have different valuations. They paid under protest to Lander County.

Mr. Ingalls—Mr. Chairman, I would say from this report it gives all the Assessors an idea of the proper valuations, some guide to go by, to work on, to place valuations, in the various counties of the State, but not exact. It gives it so that we may all get at some correct valuation in the various counties. I think leaving it to the Board of Assessors it will adjust things better than if we do not take up this report and found out something about what the different Assessors are doing in the various counties as to their assessment per mile.

Governor Oddie—I will state, Mr. Ingalls, there is a question now whether or not it is mandatory upon this board to make the assessment now in the light of the data furnished by the Railroad Commission. I would like to hear from the Attorney-General.

Attorney-General Baker—Simply as I stated yesterday, and as Judge Bartine stated this morning, that it would seem that the provisions of this Act are mandatory upon this body when it is possible to comply with it. Of course, all law is based upon reason, and where it is not possible to comply with the provisions of the law it cannot be done, but if this Act meant anything, it says here "to establish a uniform valuation throughout the State upon all railroads, telegraph lines," etc., and, of course, that means when it is possible to do so. Now, it would seem to me that under these conditions, where the Railroad Commission has supplied the necessary data to put the information within the grasp of the board, it would save a good deal of conflict. As Mr. Lemaire has suggested, if he assesses his line in his county at one valuation and then a man from Storey, Washoe or Nye goes and puts another valuation on the company, it is putting different valuations in different counties, and it seems to be the object of this law to prevent this. As suggested this morning by Judge Bartine, and as has been held by former Attorneys-General, where it is possible to do so and where you have the information in your grasp to make a valuation, I think it then becomes the bounden duty of this board to do so. I don't see how an individual Assessor would be able to assess more intelligently with this information at hand than all would be collectively, and it would establish a uniform rate throughout the State, and thereby avoid any conflict. What I don't understand is what additional information the Assessor would have at hand at any other time than now. It is a matter of reason, and if it can be done it should be done. That is all.

Mr. Ingalls—I think we had better place a valuation by this Board of Assessors.

Mr. Whitehead—Mr. Chairman, I would like to ask a question of the

Attorney-General for information. Could we as a board put a valuation on the Western Union as one telegraph company segregated from other telegraph companies when the law states that we shall place a uniform valuation on all telegraph companies? Could we segregate the Western Union, and place a valuation on that, and at the same time leave the other telegraph and telephone companies to the various Assessors?

Attorney-General Baker—Yes, according to this section of the law when it says "which in the judgment of the Assessors can be valued and assessed more uniformly." Now, if you had the data here at this time, you should do so, but as to other companies you have not the data at hand to enable you to act intelligently upon them. But where you have the data you should act upon it. As to the Postal and other companies where you have not that data, I think that would be a case which could properly be left to the Assessors of the various counties.

Mr. Whitehead—Mr. Chairman, I would like to amend the motion and place a valuation on the Western Union of \$40 per mile.

Motion seconded by Mr. Weathers.

Mr. McTerney—Would you make that a little more definite, Mr. Whitehead.

Mr. Whitehead—Forty dollars per mile of wire mileage.

Mr. Miles—Mr. Chairman, there is a motion before the house to place a valuation on the Western Union Telegraph Company in the hands of the Assessors.

Governor Oddie—Will you withdraw that motion, Mr. Randall?

Mr. Randall—No, sir.

Governor Oddie—This is a substitute motion.

Mr. Randall—The motion I made was to leave it to the various Assessors. I assess that company at \$400 per mile. They have twelve wires.

Mr. McTerney—This is \$480 for twelve wires.

Mr. Randall—I get \$75 a wire.

Governor Oddie—I will ask the Clerk to state the motion as it stands now.

The Clerk—Mr. Chairman, the original motion was that the assessment of the Western Union be left to the various Assessors, followed by a substitute motion to put a valuation of \$40 per mile wire—

Mr. Whitehead—Just change that to wire mile.

The Clerk—Wire mile on the Western Union. And the pending motion is on the adoption of the substitute.

Governor Oddie—Gentlemen, you have heard the motion. I will ask the Clerk to call the roll unless there is some more discussion.

Mr. Lemaire—As I understand it, that is an amendment to the original motion.

The Clerk—A yea vote substitutes this for the original motion.

Mr. Miles—Mr. Chairman and gentlemen of the board, we have the data on this property, and as the Attorney-General says it is our duty to place a valuation on the property on which we have data, it is not only satisfactory but in justice to the company that operates the line and justice to the taxpayers of the various counties through which the lines run and the proper thing. My feeling is to place a valuation. If the board does not see fit to place it at \$40 per mile, we can place it at another valuation, but in my opinion we should place a valuation at this time.

Mr. Ingalls—Mr. Chairman, I also think we should place a valuation so as to get this thing equalized in the different counties. It would be fair to the company and fair to each different county in the State.

Governor Oddie—Gentlemen, if there is no further discussion, I will ask the Clerk to call the roll on the motion—you have heard it read—on the substitute motion.

The Clerk—A yea vote substitutes the motion to put a valuation of \$40 per mile of wire on the Western Union for the original motion.

Mr. Ingalls—This valuation will be on the right of way, wires, construction and everything.

Mr. Miles—Mr. Chairman, I would like to hear that motion again as to whether it is \$40 per mile of wire or mile of line.

Governor Oddie—Mr. Shaughnessy may explain this so that it can be embodied in the motion and made thoroughly clear because the intention is to do it in a simple way and have it so clear that there can be no mistake about it. I will ask Mr. Shaughnessy to make that clear to the board.

Mr. Shaughnessy—Well, I would suggest that the motion be to read on the property of the Western Union Telegraph Company in the State of Nevada on the basis of \$40 per wire mile.

Governor Oddie—Do you think it advisable to explain what that means?

Mr. Shaughnessy—That takes in all property.

Mr. Whitehead—I will accept that as an amendment to my motion.

Mr. Regan—Mr. Chairman, I move that we take a recess until two o'clock. We are working overtime now.

Motion seconded by Mr. Randall.

The question was put, and the motion carried.

Accordingly, at 12 o'clock noon, the board took a recess until 2 p. m.

Afternoon Session

The board resumed its session, with the Board of Revenue, at 2 p. m.

Governor Oddie—The meeting will come to order. I will ask the Clerk to call the roll.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Oddie—Now I will ask the Clerk to read the substitute motion that is before the house.

Mr. Randall—Mr. Chairman, on account of being deaf in one ear I wish to apologize to the chair and the Assessors here and with the consent of my second I will withdraw the motion.

Mr. Sitton consented to the withdrawal of the motion.

Governor Oddie—Then the motion is withdrawn and this becomes the original motion.

The Clerk—The pending motion will be that of Mr. Whitehead that the property of the Western Union Telegraph Company in Nevada be assessed on the basis of \$40 per wire mile.

Mr. Randall—Mr. Chairman, I will also second that motion.

Governor Oddie—Gentlemen, you have heard the motion which has been moved and seconded. Any remarks on the motion?

Mr. Ingalls—Mr. Chairman, I would like to inquire if it is necessary to make a classification to assess the Western Union Telegraph Company's lines? I know at the first meeting the Board of Assessors assessed the Central Pacific Railway, and they went into the courts and beat us out on it because we did not properly classify it. We then made it a railroad. I would like to have the opinion of the Attorney-General as to whether we should classify it, or whether we can do as we are doing, just as the Western Union Telegraph line. We were beat out in the Supreme Court decision by not properly classifying the railroads.

Attorney-General Baker—You have already classified it as telegraph lines under the order of business. I think under that classification it will be sufficient to cite such a telegraph line. As Mr. Shaughnessy suggested this morning as to how it should be assessed, I think that would be sufficient to cover it.

Mr. Ingalls—Just as the Western Union Telegraph Company's line?

Attorney General Baker—Yes.

Governor Oddie—Gentlemen, are there any further remarks?

Mr. Miles—Mr. Chairman, during our recess hours I met a gentleman who seems to represent the Western Union Telegraph Company, who complained that the acts of the board were rather hasty, not exactly in those words, being railroaded through, or something of that kind, and intimated that they were not receiving justice. I informed the gentleman that he could be heard on the matter, and that it was not the intention of the board to do anything of that kind, and if he is present, or any other person present who wishes to speak on the matter, I would like to hear them.

Governor Oddie—I think it is the intention of the board to give everybody a complete hearing and be just and equitable all the way through.

and if it is the sense of the board to hear a representative of the Western Union, I will entertain a motion to that effect.

Mr. McTerney—Would it be necessary? A taxpayer has a right to appear before this board and represent his interests, and probably it would be well if this gentleman is in town to invite him.

Mr. Randall—Mr. Chairman, I move if he is not here we send and get him.

Mr. H. D. Jones (representing the Western Union Telegraph Company): I am here on other business, Mr. Chairman, and other members of the board, and I accidentally heard of this meeting and attended it this morning. I am sure my company has no advice as to the intention of raising its valuation. I want to say that I think your Railroad Commissioner commended the Western Union Telegraph Company very highly this morning for being the only company in Nevada that saw fit to comply with the request to furnish data, and from the fact that the Western Union is the only company that came to the front in this case, it seems to me that if you are going to use figures as a basis there ought not to be any discrimination. I have sent a message this noon to my superior asking what action I should take, if any, and I have not received a reply as yet. The only thing I feel justified in saying is that some of the prices quoted in arriving at the valuation of the line are excessive according to what we pay at the present time. I personally prepared the statement that the Railroad Commissioner has and am quite familiar with it. I am also quite familiar with the lines throughout the State of Nevada belonging to the Western Union and other electric companies, and I feel safe in saying that \$40 per mile will work an injustice in some instances. In one county we will be very greatly benefited, that is where we have been taxed on the basis of the old boom business. In other counties we will come out about even, but there are some counties through which the Southern Pacific passes that our valuation will be very largely increased, from two or three hundred dollars per mile to eight or nine hundred dollars per mile, and it looks to me on the face of it to be somewhat unjust, but I would not like to delay action of the board any more than, as I said to one of the members, to say that it looks as though our people ought to have had an opportunity to verify that data. Of course I am 310 miles from home and I have no data. As I say, I just happened in. If anything can be done to secure an equitable adjustment of the matter, I am sure our company will fall in line. They want to pay the taxes due from the company and I know the report Mr. Shaughnessy has is absolutely correct in every particular. It is an honest up-to-date report based on our actual figures.

Mr. Whitehead—Mr. Chairman, I believe, if I remember correctly, that the figures used may be a little high; at the same time the valuation placed was not half what was figured on the basis of wire and poles.

The valuation we arrived at, or the commission arrived at, did not amount to half as much—I think three and some odd thousands—and I think the valuation on the poles and wires would have been over \$800,000. You can cut it in two. Then we are only taking 40 per cent of that. I don't think there is any inequality in the proposition at all.

Governor Oddie—I would like to hear further remarks, gentlemen, if there is anything more to be said. Are you ready for the question?

The question was called for.

Upon roll-call the motion carried unanimously, that the property of the Western Union Telegraph Company in Nevada be assessed on the basis of \$40 per wire mile.

Contract Lands

Governor Oddie—That disposes of telephone and telegraph and electric and power lines. The next question is No. 17, all contract lands.

Mr. McTerney—That has already been covered, I think; the telephone and electric-light and power lines were included in the same motion. If not, I move they be left to the several Assessors.

Motion seconded by Mr. Lemaire.

Governor Oddie—Are there any remarks?

Mr. Miles—Mr. Chairman and gentlemen of the board, this contract-land proposition is one of the hardest we have to deal with. In my county, and I presume that will correspond with many others, we have various classes of contract lands. Some of the contract land is sagebrush, greasewood and alkali and almost entirely worthless, and some of it is cultivated and planted in alfalfa, grain and such stuff as that and very valuable, and it varies from an almost worthless class to the higher class, and it is a hard matter to classify that land and place it in a proper class. I have studied the thing for the last two years and I fail to see where I could well classify that land at this meeting. It can be done better on the ground at the time it is assessed by the Assessor than at any other time. I will say that there are many acres of contract land in my county that is worth fully as much as the best of the pasture lands, and I can see no reason why it should not be assessed as high as the private land of the same class, and I believe that this board, under these circumstances, should leave the assessment of those lands to the Assessors.

Governor Oddie—Any further remarks, gentlemen? Hearing none, I will ask the Clerk to call the roll.

Upon roll-call the motion was carried unanimously.

The Pullman Company

Governor Oddie—The next in order is the Pullman Company, No. 18.

Mr. Leonard—Mr. Chairman, I move that the Pullman Company be assessed on the Southern Pacific and San Pedro, Los Angeles and Salt Lake Railroads at the rate of \$250 per mile; on the Western Pacific at

\$100 per mile, and on all other lines over which they operate in the State of Nevada, \$50 per mile. Those are the Nevada Northern, Tonopah and Goldfield, Las Vegas and Tonopah, Bullfrog and Goldfield, Tonopah and Tidewater and Nevada and California Railroads.

Motion seconded by Mr. McTerney.

Mr. Lemaire—Mr. Chairman, I would suggest: Would it not be better to classify that as Class A, B, and C, and whatever number of classes are mentioned, or not?

Mr. McTerney—Mr. Lemaire, we spoke of that awhile ago as classifying the railroad. The Pullman cars are all in one class. They are the same cars running on different lines.

Mr. Leonard—Part of the Nevada and California cars are those that operate on the Southern Pacific. Would that have any effect on the classification.

Mr. Jere Burke—Mr. Chairman, might I be indulged a minute. The company which I represent is a beneficiary in interest with the Pullman Company to a slight extent in the operation of these cars. I would like to suggest this to the gentleman who made the motion, that the Pullman service on the Nevada and California is identical with what it is on the Tonopah and Goldfield.

Mr. Leonard—They are not in the same class. I should have stated the Central Pacific main line. I will make that correction and make it the Central Pacific instead of the Southern Pacific. I think these are all the roads they operate over that I have named. I will say all other roads. I do not know whether that would cover it or not. I was trying to get them all in the same class. That was my idea.

Governor Oddie—You have heard the motion, gentlemen. Are there any further remarks?

Mr. Burke—Mr. Chairman, if that motion were changed to read "all other roads." There are certain roads over which the Pullman Company does not operate and consequently it would be proper if the motion read "on all other roads."

Governor Oddie—On all other roads over which the Pullman Company operates.

Mr. Burke—I might suggest that once a year a Pullman car comes here over the Virginia and Truckee. If you should say over which they regularly operate Pullman cars, that would do.

Governor Oddie—Is that agreeable to you, Mr. Leonard?

Mr. Leonard—Yes.

Mr. Burke—Thank you.

Mr. Miles—Mr. Chairman, I would like to say to the board that this taxation in some cases would be a reduction below last year, 1910, and would be an increase in some cases. In my county it would be a reduction, which I believe is a just reduction for the reason that we have on

the Nevada Northern merely one Pullman car operating, that is, one going in and one coming out. There is but one on the line at a time, consequently we have but one Pullman car on that line. Last year it was assessed at the rate of \$100 per mile, which makes the valuation in the neighborhood of \$14,000, quite a big valuation on one car, and I believe this reduction of \$50 per mile is not out of the way. Those who have not understood the matter, I wish them to understand that I think it is only justice that it should be reduced to that. It is an accommodation car and I don't believe that it is making much money, and it is beneficial to the people traveling on the line and not damaging to anybody. I think the reduction is correct.

Governor Oddie—Gentlemen, with your permission we will order a recess for a few minutes so that we can have this motion written out.

The board took a recess for ten minutes upon motion.

The board resumed its session after recess.

Upon roll-call all answered present.

Governor Oddie—I will ask the Clerk to read the pending motion.

The Clerk—The pending motion is that by Mr. Leonard, that the Pullman Company be assessed on the Central Pacific and San Pedro, Los Angeles and Salt Lake Railroads at \$250 per mile, on the Western Pacific at \$100 per mile, and on all other roads over which the Pullman Company regularly operates Pullman cars, at \$50 per mile.

Upon roll-call the motion was carried unanimously.

Wells, Fargo & Co.

Governor Oddie—Wells, Fargo & Co., No. 19.

Mr. McTerney—Mr. Chairman, is there any representative of Wells-Fargo here?

Governor Oddie—I do not know. Is there a representative of Wells-Fargo here?

Mr. McTerney—Will the Attorney-General give us any information as to what is being done on that last assessment?

Attorney-General Baker—I have no official notice of it, but the Wells-Fargo Company has refused to pay taxes in some of the counties. I understand through the newspapers, or otherwise, that it has been held up.

Mr. McTerney—Mr. Chairman, will Mr. Shaughnessy give us the mileage on railroad lines only where they are carrying express?

Mr. Shaughnessy—The railroad mileage over which the Wells-Fargo Express Company operates in this State is 1,674.56. In addition to that they operate over 20.25 miles of steamboat mileage and 93.25 of stage mileage.

Mr. McTerney—Steamboat mileage in this State?

Mr. Shaughnessy—Yes, that is on Lake Tahoe. It is reported in Nevada.

Mr. Ingalls—What is the stage mileage?

Mr. Shaughnessy—The stage mileage is 93.25. The total mileage operated is 1,788.06 in the State, but that which is railroad mileage exclusively is 1,674.56.

Mr. McTerney—What would that come to at \$300 per mile?

Mr. Shaughnessy—That would total \$502,368 for total valuation over the railroad lines.

Mr. McTerney—Is that \$200 or \$300?

Mr. Shaughnessy—\$300. By the way, Mr. Whittemore reminds me that since the last report submitted by Wells-Fargo that 210 miles over the Las Vegas and Tonopah has been taken away from Wells-Fargo and given to the American Express Company, and the 210 on the San Pedro taken away and given to the American, so there would be a reduction of about 410 miles, 405 miles from the 1,674 miles. Also I am reminded that the Eureka and Palisade road is out of commission since the last report was made. That is 84 miles. That would leave a total operating railroad mileage of 1,300 miles. Last year the assessment was made upon a basis of net earnings being capitalized by 7 per cent and the valuation was found thereby to be \$4,000,000. Forty per cent was applied to that, and \$1,600,000 was taken as the amount of the property for assessment purposes. The total mileage operated at that time over the State was 1,890 and that was divided into \$1,600,000 valuation and made a valuation of \$847 per mile. When it came before this board it was suggested by Governor Dickerson that \$847 was a little bit too high for a starter and he suggested to the board that they make it \$500 per mile; no, that they make it \$300 per mile, and the board set it at that figure.

Mr. McTerney—\$300 per mile; that is a total valuation of \$390,000—1,300 miles. Mr. Chairman, I move that the property of Wells, Fargo & Co. in the State be assessed at a valuation of \$390,000, to be distributed among the several counties where they are operating at their pro rata per mile. I think all the Assessors can figure the mileage, not including stage lines and steamboats.

Governor Oddie—You think it is better to have the motion in that form, in a lump sum, rather than so much a mile?

Mr. McTerney—Last time we had so much confusion. We are trying to get an assessment that will stand. The last time it was on their earning basis.

State Controller Eggers—How is each county going to get its pro rata?

Mr. McTerney—That comes to \$300 per mile, and each county can figure its own pro rata.

Governor Oddie—Mr. McTerney, I just make the suggestion that the Western Union Telegraph Company, and as has been the custom on railroad companies, was assessed at so much a mile. The Pullman Com-

pany was assessed so much a mile, and assessing it the way you suggest would make it a little different. It would have to be figured up in any event.

Mr. McTerney—It would be figured on a county basis, but, Governor, you are overlooking the fact that the Western Union Telegraph Company and the Pullman Company have something you can go and get, and if you could get anything from Wells-Fargo it would be all right. I would like the Attorney-General to give his idea.

Attorney-General Baker—The only question, as has been suggested by the State Controller, is whether or not the various Assessors would understand what it would be.

Mr. McTerney—It would be so much per mile. There seems to be no misunderstanding.

Mr. Ingalls—How is that; according to the mileage in each county?

Mr. McTerney—Mr. Shaughnessy has that from the several counties which totals up to the 1,300 miles. We each take our mileage.

Mr. Ingalls—We ought to fix that here, should we not?

Mr. McTerney—Well, you have mileage in your county.

Mr. Ingalls—Yes.

Mr. McTerney—I have it in mine. We simply assess them so many miles at \$300 per mile.

Governor Oddie—Well, that \$300 per mile ought to show in the motion or some instructions from this board ought to go to every Assessor showing the basis of computation. As it is now, what is the motion? I will ask the clerk to read the motion.

Attorney-General Baker—I would like to ask the Assessors if the tax last year was paid?

Mr. McTerney—Not in Eureka.

Mr. Weathers—Not in Elko.

Attorney-General Baker—Has it been paid in any county?

Mr. Sitton—Yes, it was paid in my county, \$300 per mile.

Governor Oddie—Under that motion the Assessors here would have to get together and figure it out.

Mr. McTerney—If the motion stood at the rate of \$300 per mile—

Governor Oddie—If there is a discrepancy after the different Assessors have brought all their figures in—

Mr. Whitehead—Mr. Chairman, was the actual mileage 1,300?

Governor Oddie—I would suggest that the Railroad Commission can be of splendid assistance in a matter of this kind and also with reference to the Western Union Telegraph Company in furnishing the Assessors data as to mileage.

Mr. McTerney—The Railroad Commission have been of invaluable assistance to us all through, but I thought that was a matter that we

need not bother them with. It is extra work for them, and each Assessor has his railroad mileage.

Governor Oddie—One Assessor might make a mistake and might not have the same mileage the Railroad Commission has now and after the thing was all settled there might be a discrepancy, a shortage. So if the Railroad Commission would furnish this exact mileage to each Assessor before we go on and the board could be assured that the Assessors would figure——

Mr. McTerney—Mr. Shaughnessy kindly offered to give me that information and I told him I did not think it would be necessary to bother his office with it.

Mr. Shaughnessy—Each Assessor in his own county has his mileage. The express company operates over the various railroads in the various counties. It don't seem to me it would be hard to apply his mileage.

Governor Oddie—The point I make is there might be a discrepancy, as he has it and as you have it, and if the gross valuation is based on the mileage you have, the mileage the Assessors might put in later would not foot up to yours.

Mr. Shaughnessy—I want to correct my statement. I gave that mileage as 1,300. Instead there is 489 to be taken off the 1,674 miles of railroad operating express company, Wells-Fargo, and that leaves 1,185 miles that the Wells-Fargo express company are operating in this State at the present time. Three hundred dollars per mile would amount to \$355,500 instead of \$390,000 as we first made it. I think that is entirely correct, and the matter of application is just simply applying the county mileage in each county.

Governor Oddie—Will you consent to that change being made, Mr. McTerney, or move it as an amendment?

Mr. McTerney—I will just change my motion.

Governor Oddie—Just change your motion to comply with these corrected figures?

Mr. McTerney—Yes.

Governor Oddie—I would suggest that that point be settled, that the Assessors request the Railroad Commission to furnish them with data with reference to mileage in each county so that the Assessors can all work in harmony.

Attorney-General Baker—If I might offer a suggestion along that line, Mr. McTerney, you are making here a lump assessment at the rate of \$300 per mile. Now in the event that Wells-Fargo might increase their operation that would increase generally the lump assessment, would it not? Suppose instead of operating 1,315 miles, they were to increase their operations to 1,500 miles?

Mr. McTerney—They would scarcely get any increased operation before the assessment was levied.

Attorney-General Baker—They might decrease. I am looking forward with the idea of bringing a lawsuit if they don't pay their taxes and in case of a lawsuit placing it at so much per mile would obviate any difficulty. For instance, if it was taken off the V. & T. it might involve questions that might mean serious difficulty, whereas if it is so much per mile at the time the Assessors make the assessment, they can find out how many miles are operated at the time of the assessment. I just make that as a suggestion. I do not know whether anything like that will occur.

Mr. Whitehead—Mr. Chairman, I cannot see any reason for making a lump assessment. There is a matter here I would like to call attention to. In making the motion last year Mr. Owens said: "Mr. Chairman, I move that a valuation of \$300 per mile be placed against Wells, Fargo & Co. for all railroad mileage they have in the State of Nevada." It seems to me there is a question as to whether they have any railroad mileage; they operate over railroads.

Governor Oddie—That was improperly put.

Mr. Whitehead—I will substitute a motion for Mr. McTerney's and move that a valuation of \$300 per mile be placed against Wells, Fargo & Co. for all the railroad mileage over which they operate in the State of Nevada.

Governor Oddie—Would you be willing to accept that as a substitute motion, Mr. McTerney?

Mr. McTerney—If you all think it would make a more valid assessment, of course I will consent.

Governor Oddie—It is up to you.

Mr. McTerney—I withdraw my motion.

Governor Oddie—Does your second withdraw? I don't think it had a second. It has not become a motion.

Governor Oddie—Gentlemen, I will simply make the statement that I don't think you have done anything about Wells-Fargo operating stage lines yet.

Mr. McTerney—We determined to cut that out last year. I don't think their stage lines are very profitable. There is no one who would suffer much from it, and they might give up the stage lines.

Mr. Jere Burke—Mr. Chairman, may I say a word about this assessment from the point of view of common interest of the taxpayer. We have this interest in it, that the taxes that Wells, Fargo & Co. do not pay, those of us who do pay our taxes will eventually have to make good for. Now you have not, under the laws of the State of Nevada, any provisions for the taxation of franchises, and really the great value of Wells, Fargo

& Co. is in franchises. You may not reach that under your laws and it is doubtful if you will be successful in litigation involving this assessment when it is shown that the property which is assessed, which goes to make up this \$300 per mile, is almost nothing. Somebody expressed it here last year: They had an old iron safe, a desk worth \$4, and a chair worth \$2.50, and sometimes they owned a wagon and sometimes they hired one. But the point is, when you come to contest suits brought by Wells, Fargo & Co. testing the validity of this Act, it may be shown by them that you have assessed at the rate of somewhere in the neighborhood of \$350,000, property which, of itself, is not worth \$35,000, and it is very doubtful if the State or the county will be successful in such litigation. The result is, as I said before, those of us who pay taxes will have to make good for the people who don't pay. And I submit therefore, in the interest of everybody, that it would be a great deal better if that tax rate were reduced to something that Wells, Fargo & Co. would pay. It would be better for the State and the counties and better for the other taxpayers. I hold no brief for Wells, Fargo & Co. As I said before, I have only the common interest of the taxpayer.

Governor Oddie—Can we hear from the Attorney-General on that?

Attorney-General Baker—That is a question which will doubtless be raised in the suit which it may be necessary for the counties or State to bring in an effort to collect these taxes. The question of taxing the various express companies has been decided by the Supreme Court of the United States and the question, of course, will have to be decided by the Supreme Court of this State as to whether or no the question of franchise makes it possible for us to assess their intangible property as well as their tangible property. The Supreme Court of the United States in 166 U. S. held, in the case which was brought before them of the Adams Express Company of Ohio, which I think Judge Burke is familiar with and realizes that is the law of the United States today, that they had the right to tax the intangible property of a company as well as the tangible property. In that case the tangible property of the express company operating in the State amounted to something like four million dollars, whereas the intangible property of bonds, good will and business, and the amount for which the bonds could be sold upon the market, amounted to something like sixteen million dollars, and Justice Brewer, in a well-written decision in that case, held that they could tax the intangible property as well as the tangible property. In States where Wells, Fargo & Co. are operating, as to what the Supreme Court of this State would hold, I am not prepared to say.

Mr. Burke—The Supreme Court of this State has held that franchises are not taxable.

Attorney-General Baker—That case was brought under a Federal

statute, but the law of this State is that franchises are not taxable and I suppose the Supreme Court of this State, unless it gave a different construction of our laws, would be bound.

Mr. McTerney—That was my idea of placing it at a lump sum and avoid any question of taxing their franchises. If the same is unreasonable, I would be very glad to hear from any Assessor.

Mr. J. F. Dennis—I think the tax in Ohio was in the case of a license tax, and if they failed to pay the license they could not do business.

Attorney-General Baker—If the board has a minute, I will read an extract from that decision from the Supreme Court of the United States which will bring this question fully before the board and the reasons for it and the reasons upon which Chief Justice Brewer made the decision.

I read from page 217 of the 166th volume of the United States Reports, the case of *Adams Express Co. v. Ohio*:

MR. JUSTICE BREWER delivered the opinion of the court.

We have had before us at the present term several cases involving the taxation of the property of express companies, some coming from Ohio, some from Indiana, and one from Kentucky; also a case from the latter State involving the taxation of the property of the Henderson Bridge Company. The Ohio and the Indiana cases were decided on the 1st of February. (165 U. S. 194.) Petitions for rehearing of those cases have been presented and are now before us for consideration.

The importance of the questions involved, the close division in this court upon them, and the earnestness of counsel for the express companies in their original arguments, as well as in their briefs on this application, lead those of us who concurred in the judgments to add a few observations to what has hitherto been said.

Again and again has this court affirmed the proposition that no State can interfere with interstate commerce through the imposition of a tax, by whatever name called, which is in effect a tax for the privilege of transacting such commerce. And it has as often affirmed that such restriction upon the power of a State to interfere with interstate commerce does not in the least degree abridge the right of a State to tax at their full value all the instrumentalities used for such commerce.

Now the taxes imposed upon express companies by the statutes of the three States of Ohio, Indiana and Kentucky are certainly not in terms "privilege taxes." They purport to be upon the property of the companies. They are, therefore, not, in form at least, subject to any of the denunciations against privilege taxes which have so often come from this court. The statutes grant no privilege of doing an express business, charge nothing for doing such a business and contemplate only the assessment and levy of taxes upon the property of the express companies situated within the respective States. And the only really substantial question is whether, properly understood and administered, they subject to the taxing power of the State property not within its territorial limits. The burden of the contention of the express companies is that they have within the limits of the State certain tangible property, such as horses, wagons, etc.; that that tangible property is their only property within the State; that it must be valued as other like property, and upon such valuation alone can taxes be assessed and levied against them.

But this contention practically ignores the existence of intangible property, or at least denies its liability for taxation. In the complex civilization of today a large portion of the wealth of a community consists in intangible property and there is nothing in the nature of things or in the limitations of the Federal Constitution which restrains a State from taxing at its real value such intangible property. Take the simplest illustration: B, a solvent man, purchases from A certain property, and gives to A his promise to pay, say, \$100,000 therefor. Such promise may or may not be evidenced by a note or other written instrument. The property conveyed to B may or may not be of the value of \$100,000. If there be nothing in the way of fraud or misrepresentation to invalidate that transaction, there

exists a legal promise on the part of B to pay to A \$100,000. That promise is a part of A's property. It is something of value, something on which he will receive cash, and which he can sell in the markets of the community for cash. It is as certainly property, and property of value, as if it were a building or a steamboat, and is as justly subject to taxation. It matters not in what this intangible property consists—whether privileges, corporate franchises, contracts or obligations. It is enough that it is property which though intangible exists, which has value, produces income, and passes current in the markets of the world. To ignore this intangible property, or to hold that it is not subject to taxation at its accepted value, is to eliminate from the reach of the taxing power a large portion of the wealth of the country. Now, whenever separate articles of tangible property are joined together, not simply by a unity of ownership, but in a unity of use, there is not infrequently developed a property, intangible though it may be, which in value exceeds the aggregate of the value of the separate pieces of tangible property. Upon what theory of substantial right can it be adjudged that the value of this intangible property must be excluded from the tax lists, and the only property placed thereon be the separate pieces of tangible property?

The first question to be considered therefore is whether there is belonging to these express companies intangible property—property differing from the tangible property—a property created by either the combined use or the manner of use of the separate articles of tangible property, or the grant or acquisition of franchises or privileges, or all together.

To say that there can be no such intangible property, that it is something of no value, is to insult the common intelligence of every man. Take the Henderson Bridge Company's property, the validity of the taxation of which is before us in another case. The facts disclosed in that record show that the bridge company owns a bridge over the Ohio, between the City of Henderson in Kentucky and the Indiana shore, and also ten miles of railroad in Indiana; that that tangible property—that is, the bridge and railroad track—was assessed in the States of Indiana and Kentucky at \$1,277,695.54, such, therefore, being the adjudged value of the tangible property. Thus the physical property could presumably be reproduced by an expenditure of that sum, and if placed elsewhere on the Ohio River, and without its connections or the business passing over it or the franchises connected with it, might not of itself be worth any more. As mere bridge and tracks, that was its value. If the State's power of taxation is limited to the tangible property, the company should only be taxed in the two States for that sum, but it also appears that it, as a corporation, had issued bonds to the amount of \$2,000,000, upon which it was paying interest; that it had a capital stock of \$1,000,000 and that the shares of that stock were worth not less than \$90 per share in the market. The owners, therefore, of that stock had property which for purposes of income and purposes of sale was worth \$2,900,000. What gives this excess of value? Obviously the franchises, the privileges the company possesses—its intangible property.

Now, it is a cardinal rule which should never be forgotten that whatever property is worth for the purposes of income and sale it is also worth for purposes of taxation. Suppose such a bridge were entirely within the territorial limits of a State, and it appeared that the bridge itself cost only \$1,277,000, could be reproduced for that sum, and yet it was so situated with reference to railroad or other connections, so used by the traveling public that it was worth to the holders of it in the matter of income \$2,900,000, could be sold in the markets for that sum, was therefore in the eyes of practical business men of the value of \$2,900,000, can there be any doubt of the State's power to assess it at that sum, and to collect taxes from it upon that basis of value? Substance of right demands that whatever be the real value of any property that value may be accepted by the State for purposes of taxation, and this ought not to be evaded by any mere confusion of words. Suppose an express company is incorporated to transact business within the limits of a State, and does business only within such limits, and for the purpose of transacting that business purchases and holds a few thousands of dollars' worth of horses and wagons, and yet it so meets the wants of the people dwelling in that State, so uses the tangible property which it possesses, so transacts business therein that its stock becomes in the markets of the State of the actual cash value of hundreds of thousands of dollars. To the owners thereof, for the purposes of income and sale, the corporate property is worth hundreds of thousands of dollars. Does substance of right require that it shall pay taxes only upon the thousands of dollars of tangible property which it possesses? Accumulated wealth will laugh at the crudity of taxing laws which reach only

the one and ignore the other, while they who own tangible property, not organized into a single producing plant, will feel the injustice of a system which so misplaces the burden of taxation.

A distinction must be noticed between the construction of a state law and the power of a State. If a statute, properly construed, contemplates only the taxation of horses and wagons, then those belonging to an express company can be taxed at no higher value than those belonging to a farmer. But if the State comprehends all property in its scheme of taxation, then the good-will of an organized and established industry must be recognized as a thing of value. The capital stock of a corporation and the shares in a joint-stock company represent not only the tangible property, but also the intangible, including therein all corporate franchises and all contracts, privileges and good-will of the concern.

Now, the same reality of the value of its intangible property exists when a company does not confine its work to the limits of a single State. Take, for instance, the Adams Express Company. According to the return filed by it with the Auditor of the State of Ohio, as shown in the records of these cases, its number of shares was 120,000, the market value of each \$140 to \$150. Taking the smaller sum, gives the value of the company's property taken as an entirety as \$16,800,000. In other words, it is worth that for the purposes of income to the holders of the stock and for purposes of sale in the markets of the land. But in the same return it shows that the value of its real estate in Ohio was only \$25,170; of real estate owned outside of Ohio \$3,005,157.52; or a total of \$3,030,327.52; the value of its personal property in Ohio \$42,065; of personal property outside of Ohio \$1,117,426.05; or a total of \$1,159,491.05, making a total valuation of its tangible property \$4,189,818.57, and upon that basis it insists that taxes shall be levied. But what a mockery of substantial justice it would be for a corporation, whose property is worth to its stockholders for the purposes of income and sale \$16,800,000, to be adjudged liable for taxation upon only one-fourth of that amount. The value which property bears in the market, the amount for which its stock can be bought and sold, is the real value. Business men do not pay cash for property in moonshine or dreamland. They buy and pay for that which is of value in its power to produce income, or for purposes of sale.

It is suggested that the company may have bonds, stocks or other investments which produce a part of the value of its capital stock, and which have a special situs in other States or are exempt from taxation. If it has, let it show the fact. Courts deal with things as they are, and do not determine rights upon mere possibilities. If half of the property of the Adams Express Company, which by its own showing is worth \$16,000,000 and over, is invested in United States bonds, and therefore exempt from taxation, or invested in any way outside the business of the company and so as to be subject to purely local taxation, let that fact be disclosed, and then if the State of Ohio attempts to include within its taxing power such exempted property, or property of a different situs, it will be time enough to consider and determine the rights of the company. That if such facts exist they must be taken into consideration by a State in its proceedings under such tax laws as are here presented, has been heretofore recognized and distinctly affirmed by this court. (*Pittsburg, Cincinnati, etc.; Railway Co. v. Backus*, 154 U. S. 421, 443; *Western Union Telegraph Co. v. Taggart*, 163 U. S. 1, 23; *Adams Express Co. v. Ohio*, 165 U. S. 194, 227.) Presumably all that a corporation has is used in the transaction of its business, and if it has accumulated assets which for any reason affect the question of taxation, it should disclose them. It is called upon to make return of its property, and if its return admits that it is possessed of property of a certain value, and does not disclose anything to show that any portion thereof is not subject to taxation, it cannot complain if the State treats its property as all taxable.

But where is the situs of this intangible property? The Adams Express Company has, according to its showing, in round numbers, \$4,000,000 of tangible property scattered through different States, and with that tangible property thus scattered transacts its business. By the business which it transacts, by combining into a single use all these separate pieces and articles of tangible property, by the contracts, franchises and privileges which it has acquired and possesses, it has created a corporate property of the actual value of \$16,000,000. Thus, according to its figures, this intangible property, its franchises, privileges, etc., is of the value of \$12,000,000, and its tangible property of only \$4,000,000. Where is the situs of this intangible property? Is it simply where its home office is, where is found the central directing thought which controls the workings of the great

machine, or in the State which gave it its corporate franchise; or is that intangible property distributed wherever its tangible property is located and its work is done? Clearly, as we think, the latter. Every State within which it is transacting business and where it has its property, more or less, may rightfully say that the \$16,000,000 of value which it possesses springs not merely from the original grant of corporate power by the State which incorporated it, or from the mere ownership of the tangible property, but it springs from the fact that that tangible property it has combined with contracts, franchises and privileges into a single unit of property, and this State contributes to that aggregate value not merely the separate value of such tangible property as is within its limits, but its proportionate share of the value of the entire property. That this is true is obvious from the result that would follow if all the States other than the one which created the corporation could and should withhold from it the right to transact express business within their limits. It might continue to own all its tangible property within each of those States, but, unable to transact the express business within their limits, that \$12,000,000 of value attributable to its intangible property would shrivel to a mere trifle.

It may be true that the principal office of the corporation is in New York, and that for certain purposes the maxim of the common law was "*mobilia personam sequuntur*," but that maxim was never of universal application, and seldom interfered with the right of taxation. (*Pullman Palace Car Co. v. Pennsylvania*, 141 U. S. 18, 22.) It would certainly seem a misapplication of the doctrine expressed in that maxim to hold that by merely transferring its principal office across the river to Jersey City the situs of \$12,000,000 of intangible property for purposes of taxation was changed from the State of New York to that of New Jersey.

It is also true that a corporation is, for purposes of jurisdiction in the Federal courts, conclusively presumed to be a citizen of the State which created it, but it does not follow therefrom that its franchise to be is for all purposes to be regarded as confined to that State. For the transaction of its business it goes into various States, and wherever it goes as a corporation it carries with it that franchise to be. But the franchise to be is only one of the franchises of a corporation. The franchise to do is an independent franchise, or rather a combination of franchises, embracing all things which the corporation is given power to do, and this power to do is as much a thing of value and a part of the intangible property of the corporation as the franchise to be. Franchises to do go wherever the work is done. The Southern Pacific Railway Company is a corporation chartered by the State of Kentucky, yet within the limits of that State it is said to have no tangible property and no office for the transaction of business. The vast amount of tangible property which by lease or otherwise it holds and operates, and all the franchises to do which it exercises, exist and are exercised in the States and Territories on the Pacific Slope. Do not these intangible properties—these franchises to do—exercised in connection with the tangible property which it holds, create a substantive matter of taxation to be asserted by every State in which that tangible property is found?

It is said that the views thus expressed open the door to possibilities of gross injustice to these corporations, through the conflicting action of the different States in matters of taxation. That may be so, and the courts may be called upon to relieve against such abuses. But such possibilities do not equal the wrong which sustaining the contention of the appellant would at once do. In the City of New York are located the headquarters of a corporation whose corporate property is confessedly of the value of \$16,000,000—a value which can be realized by its stockholders at any moment they see fit. Its tangible property and its business is scattered through many States, all whose powers are invoked to protect its property from trespass and secure it in the peaceful transaction of its widely dispersed business. Yet, because that tangible property is only \$4,000,000, we are told that that is the limit of the taxing power of these States. In other words, it asks these States to protect property which to it is of the value of \$16,000,000, but is willing to pay taxes only on the basis of a valuation of \$4,000,000. The injustice of this speaks for itself.

In conclusion, let us say that this is eminently a practical age; that courts must recognize things as they are and as possessing a value which is accorded to them in the markets of the world, and that no fine-spun theories about situs should interfere to enable these large corporations, whose business is carried on through many States, to escape from bearing in each State such burden of tax-

ation as a fair distribution of the actual value of their property among those States requires.

The petition for a rehearing is denied.

So it would seem in that case that the question involved was purely whether or not the State had the right to tax tangible property.

Mr. Burke—It was clearly decided there that they could do it in Ohio because the statutes of Ohio provided for that kind of an assessment. I had no desire to go into an argument with the worthy Attorney-General on this, and I only spoke of it again in order that my motives in speaking in the first instance may not be misconstrued. Proceedings for the collection of taxes are strictly construed against the taxing power. The assumption that the body levying the assessment upon which the tax is proposed to be collected is charged with or granted authority to make the assessment will never be presumed. It has got to be shown that the assessment levied was within the power of the man, board or body making the assessment. We submit that this State Board of Assessors is limited to the statute creating it as to the assessment of property. It is nowhere authorized to assess the intangible property of any company, and it is only authorized to assess corporations, companies, I take it, by implication, and I therefore submit, gentlemen, that all of the presumptions are in favor of the express company here. I cannot believe that they want to avoid entirely the payment of taxes in the State of Nevada. I think they will pay a fair tax levied against them, but if the tax is one which they believe is not authorized by the statute to be levied and they believe that it is not justified by the business that they are doing in proportion to other taxes assessed and levied in the State, why naturally they will contest it, and it is my belief, gentlemen, that Wells, Fargo & Co. can successfully contest the assessment that was levied against them here last year, and that they can successfully contest the assessment that is proposed to be levied here now, and I only submit that my whole purpose in speaking of the matter was to suggest that out of respect to the members of the board that they fix an assessment here that Wells, Fargo & Co. will pay taxes upon and we will all be better off if you do that.

Mr. Ingalls—Mr. Chairman, I would like to find out what they will pay of their own free will, Wells, Fargo & Co.

Mr. Randall—Mr. Chairman, has there been a second to the motion?

Governor Oddie—The motion has been made and I will ask the Clerk to read it.

The Clerk—The original motion of Mr. McTerney was that the property of Wells, Fargo & Co. be assessed at \$355,000 and that it be distributed among the several counties according to the proportionate mileage therein at the rate of \$300 per mile, to which was offered a substitute by Mr. Whitehead that a valuation of \$300 per mile be placed on

the property of Wells, Fargo & Co. for every mile of railroad over which they operated in the State of Nevada.

Governor Oddie—Is that seconded?

Mr. McTerney—Neither motion has been seconded.

Governor Oddie—The second one by Mr. Whitehead?

Mr. Randall—I seconded the original motion.

Mr. McTerney—One moment, Mr. Chairman. Why this discrepancy in mileage. It should be apportioned to each county as their mileage is to the total mileage in the State and assess a lump sum. I make this as my motion.

Governor Oddie—How does that compare with your motion, Mr. Whitehead? Now Mr. McTerney has changed his motion and it becomes a substitute for yours.

Mr. Whitehead—I will withdraw my substitute.

Governor Oddie—And then, Mr. McTerney, you and Mr. Norcross can correct this so as to get the wording as you intended to have it. Gentlemen, I will ask the Clerk to read the motion as made.

The Clerk—The motion by Mr. McTerney is that the property of Wells, Fargo & Co. be assessed at a valuation of \$355,000; the value to be apportioned to the several counties in the State pro rata according to the mileage in operation in each county.

Governor Oddie—Do you think it would add strength to it, Mr. McTerney, and simplify it to add that the mileage figures be furnished by the Railroad Commission?

Mr. McTerney—I don't see it would make any difference.

Mr. Randall—Mr. Chairman, I think every Assessor has the mileage.

Mr. McTerney—We can take it from the Railroad Commission.

Mr. Weathers—Mr. Chairman, also have it appear as railroad mileage, so that it won't interfere with stage lines.

Governor Oddie—Gentlemen, I was just speaking to the Attorney-General about the matter of making this check up, and he has an idea which he will explain to you.

Attorney-General Baker—I think by putting it down in a lump sum in a way you put a limitation on it, a limitation which might work out in a bad way and lead to endless trouble. In other words, suppose they might increase or decrease it. The board has levied an assessment of \$350,000, to be levied in a certain way. Now if the Wells-Fargo Company should suspend operations we could not make that part of the assessment go and probably we would not be able to collect on \$350,000. If you simply say so much a mile you can handle it easier and avoid any difficulty and arrive at the same purpose.

Governor Oddie—The Attorney-General was just saying, Mr. McTerney, that in case the company should suspend operations on part of its system

in the State, the Assessors would be unable to collect the full amount. Some of them might have levied their proportion of the assessment for certain counties and another county would be unable to do it because there would have been a change.

Mr. McTerney—We will take the mileage as it is at present. We are levying the assessment and assuming that mileage and it does not make any difference to Wells-Fargo whether they suspend or not. They are assessed at a lump sum.

Mr. Miles—Mr. Chairman, as I understand the law in regard to taxation in this State, the taxes become a lien against the property on the day the taxes are levied by the Board of County Commissioners, and also on all property which comes into the State prior to the first Monday in September. Now, if we attempt to levy on property that exists today, tomorrow we may not have it, and in several counties I understand the taxes have not been levied. Nye County has not. In some counties there is a change in the property between now and the time the taxes are levied. If that property should go out of existence or out of the State it would not be taxable in our State, if it goes out prior to the day that the taxes are levied, and I don't see how we are going to get around this lump sum. In some counties they have real estate and in some counties none. In my county they have no real estate, but a few hundred dollars' worth of personal property, and I suggest that we cut that out and place it at so much per mile.

Governor Oddie—Gentlemen, this is a very important matter and we do not want to be in a hurry at all on it, but we don't want to do anything that will sidestep it. I will ask the Clerk to read the new motion. Mr. McTerney, will you withdraw your original motion and make this as a new one?

Mr. McTerney—Yes, I want to make it express mileage instead of railroad mileage.

The Clerk—That the property of Wells, Fargo & Co. be assessed at the valuation of \$355,500; the value to be apportioned to the several counties in the State in the proportion that the number of miles of railroad over which said express company operates in said counties bears to the total number of miles of railroad over which said express company operates in the State of Nevada, said mileage to be computed from figures to be furnished by the Nevada Railroad Commission.

Mr. Miles—Mr. Chairman, if we adopt this we might get into a mix up. If Washoe County levies her tax today there might be a greater valuation than there would be in the State in a month from now.

Governor Oddie—Well, the idea is, if you will excuse me, Mr. Miles, that the valuations should be computed from the figures as they stand today. Is that not the idea, Mr. McTerney?

Mr. McTerney—Yes.

Mr. Miles—I may be wrong, but I understand that the law on this provides that property that is within the county on the day taxes are levied is liable for taxation; it becomes a lien against the property on the day the taxes are levied. Now, if the taxes are levied in this county today and say there is half a million dollars worth of property in the State, in one month from now the taxes are levied in Washoe County, and there is \$400,000 worth of property in the State, then how are you going to divide that property? You cannot levy a tax against a property that is in my county before the taxes are levied, and if you do it today it is my belief that it won't stand.

Mr. McTerney—Mr. Miles, this comes under the head of personal property which is delinquent the first day of January.

Mr. Miles—Mr. Chairman, I understand the law applies in every kind of property the same, personal and real estate, and I would like to hear an expression from the Attorney-General on that.

Attorney-General Baker—What is the question you wanted to know, Mr. Miles?

Mr. Miles—As to when the taxes against property, real estate and personal property, becomes delinquent against the property.

Attorney-General Baker—It becomes delinquent after the assessment is levied.

Mr. Miles—At the time the assessment is levied?

State Controller Eggers—The tax becomes a lien against the property.

Mr. Miles—That is on the day the taxes are levied. The law requires that the several Boards of County Commissioners of the State shall levy the taxes in each year prior to the first Monday in March. They can levy the tax, as I understand it, on the first Monday in January, at any time up to the first Monday in March. There are several counties that have not levied their taxes.

Attorney-General Baker—The law says (Sec. 1083, Comp. Laws):

The Board of County Commissioners shall, prior to the first Monday of March of each year, cause to be prepared suitable and well-bound books for the use of the Assessor, in which the County Assessor shall enter his tax-list and assessment roll, as hereinafter provided; and in which list and assessment roll shall be assessed and included all taxes levied by authority of law for county purposes. Said book shall contain suitable printed heads, and be ruled to conform with the form of the assessment roll, as provided by this Act. All property must be assessed at its full cash value.

Mr. Miles—I contend that section is conflicting with any levy we may make on any property here, for the simple reason that some of the counties have levied taxes and some have not, and I don't see any way to distribute that valuation if there be any property taken out of the State.

Mr. Whitehead—Mr. Chairman, I would like to ask the Attorney-

General for information. Suppose we levy this assessment of \$355,500 and the Wells-Fargo Company sells out to the American Express next month, what will become of that assessment?

Attorney-General Baker—If they should sell out next month?

Mr. Whitehead—Or the month after, or any month?

Attorney-General Baker—I believe the tax would stand from the time you levied it, but as to whether you would be able to collect it I am not prepared to say. The question that you were asking for, Mr. Miles, is (Sec. 1079, Comp. Laws):

That every tax levied under the provisions or authority of this Act is hereby made a lien against the property assessed, and a lien shall attach upon the real property for the tax levied upon the personal property, of the owner of such real estate, which lien shall attach upon the day on which the taxes are levied in each year, on all property then in this State, and on all other property whenever it reaches the State, and shall not be satisfied or removed until all the taxes are paid, or the property has absolutely vested in the purchaser under a sale for taxes.

Also Sec. 1080, Compiled Laws:

All special taxes levied for city, town, school, road or other purposes throughout the different counties of this State, shall be a lien on the property so assessed, and shall be assessed and collected by the same officers, at the same time, and in the same manner as the state and county taxes are now or may hereafter be assessed and collected.

Mr. Miles—Then I would like to ask—say the Boards of County Commissioners before the first Monday in next month—that if I or any other Assessor in his county could assess and collect taxes on personal property where there is no real estate charged? If they could assess and collect on personal property in their counties where there is no real estate to charge property tax, that is prior to the levy of the tax by the Board of County Commissioners?

Attorney-General Baker—I do not quite grasp your point. Just state your question again, Mr. Miles.

Mr. Miles—I would like to know if personal property could be assessed by the Assessor and the taxes collected before the Board of Equalization in the county levies the tax for State and county?

Mr. Hayes—Mr. Chairman, there is a statute there which states that you can levy on last year's rate and that you can collect that, and if it is in excess the County Commissioners have to pay it back to the party that it is collected from. You will find it there somewhere or in an amended statute.

Mr. Ingalls—Mr. Chairman, I will state that I collect taxes in Esmeralda before they are levied and collect on the old levy of last year.

Attorney-General Baker—I will look up that question for you, Mr. Miles. I will run that down and give you an opinion on it in a little while, if you wish, as to that point.

Mr. Randall—Mr. Chairman, I move we take a recess until tomorrow morning at 10 o'clock.

Motion seconded by Mr. Lemaire and carried.

Accordingly the board here took a recess until 10 a. m., January 12, 1911.

FOURTH DAY

The board resumed its session, pursuant to recess, on Thursday, January 12, 1911.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Attorney-General Baker—Last night a question was submitted to me by Mr. Miles which I ran down for him. The question is whether the various Assessors can assess taxes on personal property. Where the assessment is made before the board meets they have the right to collect under the old levy, and if there is any difference between the old and the new levy it can be taken up with the Board of Equalization. But the law also contemplates that this body shall meet on the second Monday in January. The County Commissioners do not have to make a levy until prior to the first Monday in March, consequently any time the assessment is made by this board the levy goes into effect at that time, and the power to assess carries with it the power to collect it also.

Governor Oddie—Gentlemen, I will ask the Secretary to read the motion as made. It has not been passed on yet.

The Clerk—That the property of Wells, Fargo & Co. be assessed at a valuation of \$355,500, the value to be apportioned to the several counties in the State in the proportion that the number of miles of railroad over which said express company operates in said counties bears to the total number of miles of railroad over which said express company operates in the State of Nevada, said mileage to be computed from figures to be furnished by the Nevada Railroad Commission.

Governor Oddie—Was that motion seconded last night?

Mr. McTerney—I don't remember.

Governor Oddie—Is there a second to it? I would like to hear a discussion on this. Gentlemen, you have heard the motion. It has not been seconded.

Mr. Ingalls—I am not sure; it seems to me Mr. Randall seconded that motion.

Governor Oddie—Did you second the motion, Mr. Randall?

Mr. Randall—Yesterday; yes, sir.

Governor Oddie—Well, then, it is open to discussion. In your opin-

ion is the motion right, Mr. Attorney-General? Is it something that would be safe to stand on.

Attorney-General Baker—On the intangible property?

Governor Oddie—Well, this motion as it is now? Would it conflict with any right of the State in case the State—

Attorney-General Baker—It is a question whether intangible property can be assessed. It seems to me to be the only fair way of taking it. If you only assessed on wagons and horses it would not be much of a taxation.

Mr. McTerney—The safest way to levy that tax would be in a lump sum.

Attorney-General Baker—It would be an advantage this way, that in the event of a suit the Attorney-General would bring a suit for the whole amount of the tax, whereas if it were levied in each county the various county attorneys would have to bring the suit, and in that way it would be an advantage I should think.

Governor Oddie—Gentlemen, are you ready for the question? Mr. Miles.

Mr. Miles—Gentlemen, my object in taking up this matter of taxation and collection of taxes was to go into this thing and put it into shape where the thing could at least be brought into the courts and not thrown out on some technicality, and I can see no reason why we could not adopt this plan under the advice of the Attorney-General which we have.

The question was called for, and upon roll-call the motion was unanimously carried.

American Express Company

Governor Oddie—Now the question comes up on No. 20, The American Express Company.

Western Union Telegraph Company

Mr. H. D. Jones (representing the Western Union Telegraph Company)—**Mr. Chairman**, before you take up the other subject, on behalf of the Western Union Telegraph Company I am requested from San Francisco to request the honorable State Board of Assessors to reconsider the matter which was up yesterday after a presentation of data which is being prepared today and which will be forwarded by first mail for the consideration of the board. It won't take much of your time and it might change your opinion, but we would like this privilege. In behalf of the Western Union Telegraph Company I make this request.

Governor Oddie—What is your pleasure in this matter, gentlemen?

Mr. McTerney—When will that data be here?

Mr. Jones—Is this Wednesday?

Mr. McTerney—This is Thursday.

Mr. Jones—It could not be here before Saturday morning.

Governor Oddie—Is there a motion before the board?

The Clerk—No.

Governor Oddie—I would suggest, then, that as long as the matter was taken up yesterday and voted upon unanimously, and as the gentleman who presented the motion has not seen fit to move to reconsider, I do not see that anything more can be done in the matter. It has already been passed.

Mr. Ingalls—I think if they can get their statement in here they ought to be heard, and I am willing to hear them. If they can get their data here tomorrow, we can take it up afterwards.

Governor Oddie—Let me ask the Attorney-General, can a motion be reconsidered after a day?

Attorney-General Baker—I suppose they can reconsider, but it must be done with the consent of the man who made the motion and his second.

American Express Company

Governor Oddie—The next order is the matter of the American Express Company.

Mr. Whitehead—Mr. Chairman, I believe the two counties of Lincoln and Clark are the only ones that have the American Express Company and also that they only commenced business last August, and there is no data that I know of on which we could base any assessment. Mr. Shaughnessy, you say there is some data?

Mr. Shaughnessy—No.

Mr. Whitehead—Therefore, I move that the assessing of the property of the American Express Company be left to the Assessors of the counties through which that company operates.

Motion seconded by Mr. McTerney.

Governor Oddie—I will ask the Clerk to state the motion as made. The motion has been seconded.

The Clerk stated the motion.

Governor Oddie—The motion is seconded. Any further remarks on this, gentlemen?

Question called for.

Upon roll-call the motion was carried unanimously.

Globe Express Company

Governor Oddie—The next matter is No. 21, the Globe Express Company.

Mr. Leonard—Mr. Chairman, that is in the same class as the American, and I make a motion that it be left to the various Assessors. It operates on the Western Pacific and has just commenced business and has nothing, I guess, as yet; hardly any business.

Mr. Lemaire—I second the motion.

Governor Oddie—Has the Railroad Commission any data?

Mr. Shaughnessy—Mr. Chairman, we have no data as yet.

Governor Oddie—The motion is the same as the last. The Clerk will read the motion.

The Clerk read the motion.

Governor Oddie—The motion has been made and seconded, gentlemen, and you have heard it read. Are there any remarks?

The question was called for, and upon roll-call the motion carried unanimously.

Central Pacific Railway Company

Governor Oddie—The next order of business is Railroads, No. 22. The first is the Central Pacific Railway and sidetracks of same.

Mr. Weathers—Mr. Chairman, I would at this time ask that the representative of the Southern Pacific be permitted to talk on the subject and also the Railroad Commission.

Seconded by Mr. Norris.

Mr. Jere Burke (representing the Central Pacific Company)—Thank you, Mr. Chairman and gentlemen. Representing the Central Pacific Railway Company, gentlemen of the Board of Assessors, I have very little to say except that the Central Pacific comes here knowing that you gentlemen are going to do your duty by your constituents and the State of Nevada and that you are going to be fair to the railroad. We submit that there are some considerations that perhaps you have not thought of in connection with the assessment of the Central Pacific Railway Company last year that I would like to call attention to. The increase in taxes paid by the company in Nevada for 1910 over the amount paid in 1909 was \$98,873.11. The total assessment on the company's property in the State for 1910 was \$15,308,894 as against \$10,893,759 in 1909. These figures include the assessment made by the State Board of Assessors and property locally assessed by County Assessors other than grant lines. You will note that this increase is something more than 40 per cent for 1910 over 1909, the total increase being \$4,415,000, and in this connection I would like to read for you some figures as to the assessed value of all property in this State for the year 1910 as compared with the assessment for the railroads, as compared with the assessment in the year 1909.

The total for 1910 of all property was \$78,554,979. In 1909 the total was \$73,825,379, showing an increase for 1910 over 1909 of \$4,729,379. In the same year, 1910, various railroads in the State of Nevada were increased by \$7,088,922. Various other railroads were decreased by \$703,000, leaving the net increase in the value of the railroads in Nevada for the year 1910, \$6,375,913. Taking the total increase in the assessment roll for the State given above, \$4,729,379 from the total increase of railroad values, shows a net decrease in the assessment of all other properties in the State of Nevada of \$1,646,534. In other words, while rail-

roads were increased over six millions of dollars, all other property in the State was decreased \$1,646,000. I will be glad to leave a copy of the statement with the reporter.

Now, gentlemen, in addition to the increase in taxes of last year the revenues of this company were reduced in the State of Nevada by reason of the reduction in freights by an amount approximating a million dollars as nearly as we can estimate it now, somewhere between \$900,000 and a million dollars. In addition to that there has recently been granted an increase of wages for practically all of the operating men of the railroad lines in the West, which includes the engineers and firemen, conductors and railway trainmen, which takes in practically all of the other men engaged in transportation, which will amount to something between 12 and 14 per cent of the present schedule of wages, and on the Southern Pacific Company, Pacific System, that increase will be between \$1,000,000 and \$1,200,000, approximately 12 per cent of which is applicable to the State of Nevada. So that our expenses will in Nevada this year be increased by reason of this order something from one hundred to one hundred and twenty thousand dollars.

In consideration of these various matters submitted here, going to show, in the first place, impairment of revenue by rate reductions and in the next place increase of operating expenses by additional charges and burdens put upon the company, I submit, gentlemen, that the assessment levied by the State Board of Assessors here last year is perhaps higher than it ought to be. I say perhaps, for the reason that it may be that the valuation of the Central Pacific Railroad Company should have been raised before it was, but under all the circumstances and in view of all the conditions, I submit that the assessment upon the property of the company levied here last year is a full, fair assessment so far as the people of the State of Nevada are concerned.

Now, it was developed in the hearing last year that property in the State of Nevada is assessed by and large at 40 per cent of its value: certainly it is not in excess of that. I don't think any of you gentlemen think it is. On that basis the assessment on the assumption of value in the property of the Central Pacific Railway Company is \$75,175 per mile. Now that is a higher estimation of value than is placed upon it in any of the jurisdictions where it is taxed. The assessment in Nevada is practically the same as in the State of California, the only difference being something like \$38.81 per mile in valuation. California is now admittedly on a 60 per cent basis as to assessed value to real value. The estimation of value of the Southern Pacific line in California under these circumstances would be something in the neighborhood of \$56,000. A comparison between Nevada and California is hardly fair to the company, because, as you all know, the cost of the line in California was perhaps twice what it is in Nevada; at least, that

is so as far as the main line is concerned. Now, gentlemen, the Central Pacific Railway Company and its operating company, the Southern Pacific Company, wants to get on good terms with the people of Nevada. We interposed no technical defense against the assessment of last year. As they say in the vernacular, "We took our medicine," and we paid it, and we submit that in all fairness to the company that it should not be assessed higher this year than it was last. I thank you, gentlemen.

Governor Oddie—I will ask Mr. Shaughnessy, on the part of the Railroad Commission, to give his views.

Mr. Shaughnessy—Well, just what particular point does the board want information on?

Mr. Lemaire—On anything you can enlighten us on.

Governor Oddie—I would suggest anything bearing on the amount of the assessment.

Mr. Burke—Mr. Chairman, might I ask Mr. Shaughnessy if, in a general way, he could verify the figures I gave as to decrease in revenue and increase in wages, and if, in a general way, they are correct?

Mr. Shaughnessy—Yes, they are correct, Mr. Bruke. Well, I don't know; it is hardly within the province of the Railroad Commission to come here and advocate an increase in the assessment. I have made some comparisons here in regard to what various assessments amount to that I will give the board for their information, and they can act upon it as they see fit.

Assuming the board places an assessment of \$30,000 per mile on the Central Pacific in Nevada, including sidetracks and equipments, it would make a total valuation of \$34,500 per mile and would be a total assessed valuation of the property of \$15,476,000, or an increase of \$96,000 over the assessment of last year. This would give in taxes about \$309,000 as compared to the \$294,000 which was paid last year. Now, the Railroad Commission, as stated last year, assumed that the Central Pacific property is worth \$100,000 per mile, and that valuation that I have just read, \$30,000 per mile, would aggregate on the basis of \$100,000 valuation, assuming that the line is worth that, $34\frac{1}{2}$ per cent. If your valuation were placed at \$33,000 per mile of line, plus \$4,500 for sidetracks, equipment, rolling stock, etc., that would be a total of \$37,500 per mile, or $37\frac{1}{2}$ per cent on that basis. That would be placing the per line valuation at \$33,000 per mile, plus the \$4,500 per mile for sidetracks and equipment, rolling stock, etc., upon the basis of a \$35,000 assessment, plus the \$4,500 per mile for sidetracks and equipment, or a total of \$39,500 per mile. That would be an average of $39\frac{1}{2}$ per cent on the basis of \$100,000 per mile valuation.

As the property can probably be reproduced for \$80,000 per mile, and as the line has practically been reproduced from Ogden to Reno at an enormous expense, we have felt that it was only fair to allow some-

thing over and above the actual cost of reproduction for the expenditures which have been made upon the old original line and which had been abandoned when the new construction was made. Hence our valuation of \$100,000 per mile; although, if we take the total cost of the road from the time of its original construction to date, it has cost the Central Pacific Company a total of \$155,000 per mile; that is, including road equipment and every expenditure that they have made and improvements.

As I stated before, for the purposes of rate-making we have in the commission cut that \$155,000 cost down to a basis of \$100,000. We split the difference with them; in other words, assuming that the line, as it now exists in Nevada from Ogden to Reno, can be reproduced for \$80,000 per mile, we have allowed for the purposes of rate-making \$100,000 per mile. If you gentlemen figure that the cost of reproduction is the correct basis on which to levy your assessment, and taking \$80,000 per mile as the cost of reproduction, why, then, \$30,000 per mile, including sidetracks and rolling-stock, which would bring it up to \$40,000 per mile, would make it 40 per cent. If you put on a \$33,000 per mile valuation, it would be 47 per cent.

Mr. Burke—Mr. Chairman, might I say to Mr. Shaughnessy that the assessment per mile of the line this year above the \$28,000 assessment was \$5,828, nearly \$2,000 more than your figures.

Mr. Shaughnessy—That would make some increase. I averaged that on the basis of last year's tax. I did not figure on this year's accruing taxes, and I figure that Mr. Burke's statement is correct. It would have the effect of increasing this percentage $1\frac{1}{2}$ or $2\frac{1}{2}$ per cent. If you place on the main line a valuation of \$35,000 plus the rolling stock and equipment, etc., it would be a fifty per cent valuation, assuming that the valuation was \$80,000 per mile. There is this year reported 448 miles of Central Pacific railroad in operation in Nevada, the mileage having been slightly reduced in some minor changes near Wells, I believe. I understand the method of assessment in California is on the 4 per cent of gross earnings basis. Is that right, Mr. Burke?

Mr. Burke—Yes.

Mr. Shaughnessy—If a 4 per cent of gross earnings basis were applied to the revenues accruing to the Central Pacific lines in Nevada, it would very greatly increase the taxes over and above anything that we have suggested here. However, I do not know, but I am quite sure that would be too high at this time, because it would be out of all proportion to the value at which any other property is assessed in the State. I do not think we have arrived at the time where we could properly place a valuation of that kind. But upon the assumption that the gross earnings of the Central Pacific are \$12,000,000, which they were in 1907, and applying 4 per cent to that and dividing by the mileage we would

have in total taxes paid to the State and counties \$480,000 from the Central Pacific, and in order to reach that amount it would be necessary for this board to make an assessment of \$53,500 per mile. I notice by comparison that the Central Pacific in California pays in taxes \$1,152 per mile. That, of course, includes very valuable terminals and real estate throughout California. We have no way of segregating the railroad line taxes from those properties, but there is one thing that strikes me as remarkable, that valuation, or whatever it may be, or that amount of money paid in taxes is distributed equally over all of the lines in California on a mileage pro rata basis. Is that not correct, Mr. Burke?

Mr. Burke—I think it is.

Mr. Shaughnessy—The point in that is this, that that \$1,152 per mile, or as much less of it as is applicable to the railroad mileage, applies uniformly over the mileage in California, regardless of whether it may be valuable main line or branch lines, and while they do in the State of Nevada pay over the main line on the basis of the assessment levied last year in actual taxes \$657 per mile on the main line of Central Pacific, there is a lesser amount paid in taxes over the line of the Nevada and California, which is a constituent part of the company in Nevada. There is that differentiation in the taxes in Nevada, and if we average the total taxes paid by the system in Nevada, considering the Central Pacific and the Nevada and California as one system in Nevada, it very materially reduces the taxes paid per mile in this State, and especially so as compared with the taxes paid per mile in California. That is about all I think of at this time, unless somebody wishes to ask a question.

Mr. Burke—Mr. Chairman, I would like to say a word, if I may, about the 4 per cent of gross earnings in California. The 4 per cent of gross earnings there is at this time entirely a state tax, and it is predicated upon an assumption in the first place that all property is assessed at 60 per cent of its value. When the constitutional amendment was first suggested in California it was quite apparent that that assumption was not true, and during three or four years the State Board of Equalization in California undertook to get all property up to that 60 per cent of assessed value to true value, the result being that that raised some counties quite as much as 100 per cent. Ventura County was raised 100 per cent, and the injustice of it was shown the next year they came back with the assessment as shown by the State Board of Equalization and five or six millions added on to it. The County of Los Angeles was raised 40 per cent, and the next year the assessment was practically upon the basis of the county valuation as raised by the State Board of Equalization. The effect of that was that, while it brought the railroad values up, it brought tax rates down so that, while the assessment of the properties of the Southern Pacific Company were increased by the State

Board of Equalization applying for four years the percentage of gross earnings plan to the Southern Pacific Company, the taxes were not increased anything like the proportionate increase which they naturally would have borne to the increase in valuation. Now, the State Tax Commission, in fixing upon that 4 per cent, assuming that all property was assessed at 60 per cent of its value, found that the average tax rate of the State was 1 per cent on true value, and they capitalized these various corporations on their net earnings so as to provide a percentage of net earnings that would amount to a tax payment equivalent to 4 per cent of gross earnings. That is the way in which that 4 per cent of gross earnings plan was arrived at.

Now, if all property in the State of Nevada were assessed at 60 per cent of its true value, we could not be here to object to a 4 per cent gross income tax here on a valuation fixed upon 4 per cent, but we submit that upon a 45 per cent valuation that 3 per cent of gross earnings in Nevada would be equal to a 4 per cent of gross earnings in California, because it is assumed that you gentlemen are going to assess us just like you do everybody else. Three per cent is 25 per cent less than 4 per cent and 45 per cent of valuation is 25 per cent less than 60 per cent. Consequently on a 45 per cent of assessed value to true value the percentage of gross earnings ought to be 3 per cent. I think we paid last year slightly in excess of that. Certainly we will pay on the same valuation this year in excess of 3 per cent because our revenues this year, as I have pointed out before, will be considerably reduced. Then there are other reductions that will come no doubt through the rates fixed by your State Board of Railroad Commissioners which have been determined and which have not been taken into account in making this statement concerning our revenues. The California plan works very satisfactorily because it is a certain, definite and automatic tax and is based, as I said before, on an estimation of 60 per cent of assessed value to true value which, by raises made by the State Board of Equalization in that State, has practically been accomplished as to all other property in the State.

Mr. Sitton—Mr. Chairman, I move that we take a recess until 1:30 p. m.

Motion seconded by Mr. Lemaire.

Motion carried. Accordingly the board took a recess at 10:55 a. m. until 1:30 p. m.

Afternoon Session.

The board resumed its session after recess, at 1:45 p. m.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Oddie—The first matter, which the board left off this morning, was the Central Pacific Railway.

Mr. Lemaire—Mr. Chairman, I ask that we have a recess for about thirty minutes.

Seconded by Mr. Weathers.

Motion carried.

Accordingly the board took a recess until 2:15 p. m.

The board resumed its session after recess at 2:30 p. m.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Oddie—Gentlemen, we are ready for business.

Mr. Lemaire—Mr. Chairman, in order to place this matter before the board, I make a motion that a valuation of \$33,000 per mile be placed on the Central Pacific Railway Company.

Motion seconded by Mr. Randall.

Mr. Weathers—Mr. Chairman, I move to amend that motion by placing it at \$31,500.

Motion seconded by Mr. McTerney.

Governor Oddie—Gentlemen, the question now is on the amendment. Any remarks?

Question called for.

Governor Oddie—Is this on the main line?

Mr. Lemaire—On the main line, yes.

The Clerk—The pending motion is on the motion of Mr. Weathers to amend the motion of Mr. Lemaire, making the valuation \$31,500 per mile on the main line of the Central Pacific Railway.

Upon roll-call the following was the result:

YEAS—Messrs. Whitehead, Weathers, Ingalls, McTerney, Leonard, Norris, Malley, Miles—8.

NAYS—Messrs. Sitton, Arrild, Lemaire, Randall, Regan, Seeman, Hayes—7.

So Mr. Weather's amendment to the motion carried.

Governor Oddie—The question now is on the original motion as amended. I will ask the Clerk to state the motion as amended.

Mr. Whitehead—Mr. Chairman, as I understand it now, we are voting on the question; that is the motion as it has been amended, and we vote now yes or no, as to whether it shall be \$31,500.

Governor Oddie—Yes.

The Clerk—The pending motion is on the motion of Mr. Lemaire as amended, that a valuation of \$31,500 per mile be placed on the main line of the Central Pacific Railway Company.

Governor Oddie—Mr. Lemaire, I would suggest that on the tax-list roll the motion calls for "Railroad Company" and it is "Railway Company." Do you consent to the change so as to make the description correct, make it "Central Pacific Railway Company" in the motion, and add to the motion "in Nevada." You both agree to that?

Messrs. Lemaire and Weathers—Yes.

The Clerk—The pending motion now is that a valuation of \$31,500 per mile be placed on the main line of the Central Pacific Railway Company in Nevada.

Governor Oddie—Gentlemen, you have heard the motion. Is there any discussion; any remarks? Are you ready for the question?

Question called for.

Mr. Arrild—Mr. Chairman, I thought we voted before on the \$31,500.

Governor Oddie—You voted on the amendment before, Mr. Arrild. Now that amendment changes the original motion. You are voting on the original motion now, as amended.

Upon roll-call the following was the result of the vote:

YEAS—Messrs. Whitehead, Weathers, Ingalls, McTerney, Leonard, Norris, Malley, Miles—8.

NAYS—Sitton, Arrild, Lemaire, Randall, Regan, Seeman, Hayes—7.

So the motion as amended, placing a valuation of \$31,500 per mile on the main line of the Central Pacific Railway Company in Nevada was carried.

Central Pacific Railway Company Sidetracks

Governor Oddie—The next question is sidetracks of the Central Pacific Railway Company.

Mr. Lemaire—Mr. Chairman, I make a motion that a valuation of \$6,000 per mile be placed on the sidetracks of the Central Pacific Railway Company.

Motion seconded by Mr. Sitton.

Governor Oddie—Are there any remarks on this, gentlemen? I will ask the Clerk to state the motion before it is put.

The Clerk—The motion of Mr. Lemaire: That a valuation of \$6,000 per mile be placed on the sidetracks of the Central Pacific Railway Company in Nevada.

Upon roll-call the motion carried unanimously.

Nevada and California Railway Company (Broad-Gage)

Governor Oddie—The next is the Nevada and California, broad-gage. What is the title of the road?

Mr. Sitton—What is the correct title of that road?

Governor Oddie—Nevada and California Railway Company.

Mr. Sitton—Mr. Chairman, I move that the main line of the Nevada and California Railway Company, broad-gage, be assessed at \$14,000 per mile.

Motion seconded by Mr. Ingalls.

Governor Oddie—I will ask the Clerk to state the motion.

The Clerk stated the motion.

Governor Oddie—"In Nevada," I would suggest in there. Gentlemen, you have heard the motion. Is there any discussion; any remarks?

Question called for.

Upon roll-call the motion carried unanimously.

Nevada and California Railway Sidetracks

Governor Oddie—The next is the Nevada and California Railway Company, sidetracks, of the broad-gage.

Mr. Ingalls—Mr. Chairman, I move that the sidetracks be assessed at \$2,800 per mile, the same as last year. If I am not mistaken, that is the same as last year.

Mr. Burke—Mr. Chairman, I think Mr. Ingalls is mistaken.

Mr. Randall—It was \$3,200 last year.

Mr. Ingalls—Well, I will make it \$3,200, the same as last year.

Motion seconded by Mr. Sitton.

Upon roll-call the motion carried unanimously.

Nevada and California Railway Company (Narrow-Gage)

Governor Oddie—The next is the Nevada and California Railway Company, narrow-gage.

Mr. Ingalls—Mr. Chairman, I move that the Nevada and California Railway Company, narrow-gage, be assessed at \$2,800 per mile, the same as last year.

Motion seconded by Mr. Norris.

The Clerk stated the motion.

Mr. Ingalls—In the State of Nevada. There is part of it in California.

Upon roll-call the motion carried unanimously.

Nevada and California Railway (Narrow-Gage) Sidetracks

Governor Oddie—The next question is sidetracks of the Nevada and California Railway Company, narrow-gage.

Mr. Ingalls—Mr. Chairman, I move that the sidetracks be assessed at \$800 per mile, the same as last year, in the State of Nevada.

Motion seconded by Mr. Norris.

Upon roll-call the motion was carried unanimously.

CORRECTION OF MINUTES

Governor Oddie—Gentlemen, I will ask your permission to allow the Clerk to make the change in the minutes, stating that these various roads are "assessed" at so much, instead of "placed." It is just a matter of wording. With your permission the Clerk will make the correction.

Mr. Ingalls—Make it the "assessed valuation placed."

Governor Oddie—Or that the road be "assessed at." If some one will make the motion that on the minutes where the word "placed" has been used that the word "assessed" may be substituted?

Mr. Lemaire—Mr. Chairman, I will make a motion to that effect that the word "assessed" be substituted for the word "placed."

Motion seconded by Mr. Whitehead.

The question was put, and the motion carried.

Hazen and Fallon Railroad

Governor Oddie—The next is the Hazen and Fallon.

Mr. Sitton—Mr. Chairman, I move that the Hazen and Fallon branch be assessed at \$8,000 per mile.

Motion seconded by Mr. Randall.

Governor Oddie—The correct title of that is the Hazen and Fallon branch of the Nevada and California. Is that correct, Mr. Burke?

Mr. Burke—The Hazen and Fallon branch of the Nevada and California Railway Company.

Mr. Lemaire—Mr. Chairman, in the order of business should that correction be made?

Governor Oddie—Well, it should be corrected in the original motion so as to give the correct title of the road. If you will include that in your motion we will put it that way.

Mr. Lemaire—Yes.

Governor Oddie—I will ask the Clerk to state the motion.

The Clerk—On the motion of Mr. Sitton, that the Hazen and Fallon branch of the Nevada and California Railway Company be assessed at \$8,000 per mile, main line.

Upon roll-call the motion carried unanimously.

Hazen and Fallon Railway Sidetracks

Governor Oddie—The next is the Hazen and Fallon, sidetracks of same. Same title.

Mr. Sitton—Mr. Chairman, I move that the sidetracks on the Hazen and Fallon branch of the Nevada and California Railway Company be assessed at \$1,000 per mile, the same as before.

Motion seconded by Mr. Lemaire.

Upon roll-call the motion carried unanimously.

Tonopah and Goldfield Railroad Company

Governor Oddie—The next is the Tonopah and Goldfield Railroad Company.

Attorney J. F. Dennis (representing the T. & G. R. R.)—Mr. Chairman, I would like to state that I appear for the Tonopah and Goldfield Railroad, if the members of the board would like to hear from me.

Governor Oddie—Would the members of the board like to hear from Judge Dennis?

Mr. Malley—Mr. Chairman, I would like to move that Judge Dennis give us what data he has on that road.

Motion seconded by Mr. Norris.

Judge Dennis—Mr. Chairman and gentlemen of the Board of Assessors, the Tonopah and Goldfield Railroad is a Nevada corporation. It owes its existence to the laws of this State. As its representative here, I want to say to you that we want to bear our just proportion of the bur-

den of taxes under the laws of this State. We believe that the valuation last year as applied to the conditions at this time is too high, for the reason that we believe that it is above the actual cash value of the road when applied to the laws of this State.

The net earnings of the road, without going into strict details, were approximately, that is the surplus is approximately, \$27,000. Well, we will say approximately \$27,000 for the purposes of the illustration. The exact figures are on the statement filed with the Railroad Commission of the earnings for the fiscal year ending June 30th. This amount of money, \$27,000, when capitalized at 7 per cent, which we contend to be the amount that we are entitled to earn on an investment of this character that pays for anything upon the earnings, would amount to a capital of \$386,000; that is, it would take a capital of \$386,000 to earn 7 per cent on the investment. Now, I don't want to confuse you, that our capitalization is not very much higher, indeed it runs up into the millions, so far as the statement is concerned, but I am considering now the earnings of this road. I believe we are entitled to be assessed approximately on these earnings; that is to say, taking 7 per cent as the basis, that we are entitled to earn on the investment or the actual cash value of our road at this time, which approximates \$386,000. If that be true, we would have a valuation of something like \$3,860 per mile. That would be the valuation divided into miles, assuming that the road is 100 miles long, which it is I believe, approximately, probably a fraction over, but I am speaking generally. It would be \$3,860 a mile. We are paying upon \$10,000 a mile.

Now, I will say to you gentlemen that we are willing to pay an assessment of \$7,000 a mile. We will say that we are entitled under the law to be assessed at \$4,000 per mile, as other roads are equalized and assessed I believe, as property in the State of that character is generally assessed; we will say, in order to take up the fractions, that we are entitled to be assessed on \$4,000 per mile. We are willing to pay an assessment of \$7,000 per mile, and we are willing that our sidetracks should stand as they did last year.

I will say further in explanation of my position upon this road that we are in competition with two other railroads that come into Goldfield, namely, the Tonopah and Tidewater and the Las Vegas road. While I am not familiar with the earnings of those roads more than in a general way, I do not believe they are earning anything upon their investment, perhaps not upon any investment. I do not know as to that, however, but I do know that they divide the traffic to Goldfield with the Tonopah and Goldfield Railroad. I do know that they are in the freight market there to get traffic from Los Angeles and from the east; that they have other connections; that we have no other connections except by way of

those roads and by way of the Southern Pacific, or rather the Hazen and California line that connects with us at Mina.

Now, we are one hundred miles of road right in the midst of the great American desert. We have invested a large sum of money as shown by the statement on file with the Railroad Commission, and we do not desire any litigation with the State of Nevada, the County of Nye or Esmeralda. We desire to be liberal. We desire to pay taxes on more than our cash valuation in order to avoid anything of that kind. Therefore, I say that we will be willing to be assessed upon \$7,000 on the main line. I believe that is all I care to say on the subject.

Governor Oddie—Gentlemen, it is suggested that we hear from Mr. Shaughnessy on this. Mr. Ingalls, do you wish to say anything?

Mr. Ingalls—Go ahead.

Mr. Shaughnessy—The cost of road as reported to us by the Tonopah and Goldfield is \$36,800 per mile. That included reconstruction of that line and is not hardly fair. I should judge that that line would probably cost to reproduce \$25,000 per mile of line and equipment. The earnings of that company, however, have been material during the last year and during its existence it has been a very prosperous company. They have made good dividends, and they have carried substantial amounts to surplus. At the present time they have something over \$550,000 surplus account, and they also have in sinking fund account several hundred thousand dollars. The Tonopah and Goldfield cannot properly come before this board and plead poverty to the same extent that the other lines that are operating in that southern country can, namely the Las Vegas and Tonopah and the Bullfrog and Goldfield.

On a 4 per cent gross earnings basis, on the basis of last year's earnings, the Tonopah and Goldfield could properly be assessed at \$14,480 per mile. On net earnings basis, on the \$204,000, that would be 7 per cent on three million dollars of property, or an average value of \$27,500 per mile, or taking 45 per cent of that it would be \$12,375 per mile. It seems to me off-hand that the present valuation of \$10,000 per mile is entirely reasonable for the Tonopah and Goldfield Railroad.

Mr. Ingalls—Mr. Chairman, in regard to the Tonopah and Goldfield, the most of it is in Esmeralda County, and with all due respect to Judge Dennis they have a very good showing I find, and they have a very nice gross revenue and little operating expenses, but the Nevada and California is assessed at \$14,000 per mile, and in comparison with the two I cannot see where the Tonopah and Goldfield is assessed any higher in proportion than the Nevada and California. I want to be fair with all roads, with every one, and I cannot see where we are unfair to leave the Tonopah and Goldfield as it is. I will make a motion that we assess the Tonopah and Goldfield the same as last year, \$10,000 a mile.

Motion seconded by Mr. Malley.

Governor Oddie—I will ask the Clerk to state the motion.

The Clerk—This is main line?

Mr. Ingalls—Main line.

The Clerk—On the motion of Mr. Ingalls, that the Tonopah and Goldfield Railroad Company, main line, be assessed at \$10,000 per mile.

Governor Oddie—Gentlemen, are there any remarks on this?

Mr. Miles—Mr. Chairman, I would like to ask Mr. Malley if a part of that road runs into his county?

Mr. Malley—One and seven-tenths mile in my county.

Mr. Miles—Are you acquainted with the conditions there?

Mr. Malley—I am, sir; pretty well.

Question called for.

Upon roll-call the motion carried unanimously.

Tonopah and Goldfield Railroad Sidetracks

Governor Oddie—The next question is on the sidetracks of the Tonopah and Goldfield Railroad.

Mr. Ingalls—Mr. Chairman, I make a motion that the sidetracks be assessed at \$2,500 per mile, the same as last year, assessed valuation.

Motion seconded by Mr. Malley.

Governor Oddie—You have heard the motion, gentlemen. Are there any remarks?

Mr. Miles—What was the value?

Governor Oddie—\$2,500, Mr. Ingalls?

Mr. Ingalls—\$2,500.

The Clerk stated the motion.

Upon roll-call the motion carried unanimously.

Nevada Northern Railway Company

Governor Oddie—The next is the Nevada Northern, the Nevada Northern Railway Company.

Mr. Miles—Mr. Chairman and gentlemen of the board, I have talked with several members of this board regarding the Nevada Northern Railroad, and some of them seem to be satisfied with the valuation that was placed on the road last year, \$10,000 a mile, and I would like for each of the members who feel interested in it—we all certainly are more or less interested in it—to go into the matter as far as they can and for any other person who feels interested in the taxation of that line, to express themselves here. I would also like to have the Chairman of this board, if the board sees fit to make any material raise on the line, to notify Mr. Cannon, who is superintendent of the line. He asked me to do so. He stated he could not be present at the present time. He asked me to notify him if there was any material raise on the road.

Governor Oddie—Is there any one representing the road here?

Mr. Miles—No one that I know of.

Governor Oddie—Well, then, I would suggest that we hear from Mr. Shaughnessy on this question.

Mr. Shaughnessy—On the basis of the reports rendered the Commission by the Nevada Northern Railway they are operating a mileage of 165. The cost of the road per mile is \$16,869. This property, however, if the 4 per cent basis were applied, would bring a very much higher valuation than that; the property could be assessed on that basis at \$18,150 per mile. The road is in a very prosperous condition, and they show for the year ending June 30, 1910, net earnings of \$930,000. That is 7 per cent on \$13,000,000 or an average value per mile of \$78,800, or, taking 45 per cent of that, it would be \$35,460. This property is in a very prosperous condition and the assessment on it I should say could very properly be raised to \$12,500 per mile.

Mr. Ingalls—Mr. Chairman and brother Assessors, I consider this Nevada Northern according to their report as not assessed as high in proportion as other roads in the State of Nevada. I think the valuation should be raised. That is what we are here for, to equalize as near as we can and be just and fair with all, and to do so this road is not in proportion to the balance of the roads. I do not know the conditions out there, but from the showing the valuation ought to be raised.

Mr. Malley—Mr. Chairman, as Mr. Shaughnessy has stated, the net operating revenue of that road is \$930,000 and that is assessed the same as the Tonopah and Goldfield Railroad at \$10,000 and the net operating revenue of the Tonopah and Goldfield is only \$204,000. They are not on the same basis at all. It is giving the Tonopah and Goldfield the worst of it or giving the other road the best of it.

Mr. Weathers—Mr. Chairman, I feel a good deal as Mr. Miles does about that road, that it was Mr. Cannon's request that he would like to appear before the board if a raise were made.

Governor Oddie—How long would it take Mr. Cannon to come?

Mr. Miles—He could not be here before Saturday morning.

Governor Oddie—We would be holding this board over too long. This is Thursday and tomorrow will be Friday.

Mr. Whitehead—Mr. Chairman, in view of the facts as given us by the Commission and also as the representative of that road knew the board was to meet, and the fact that they are doing very well, and the fact they spoke to Mr. Miles about it, they anticipated it, and in view of these conditions, I cannot see why we cannot proceed, and I therefore make a motion that we assess the Nevada Northern Railway Company at \$12,500 per mile.

Motion seconded by Mr. Lemaire.

Mr. Whitehead—Main line?

Governor Oddie—Unless that is put in the form of a motion, Mr. Miles, to defer the matter, I don't see how the board can defer so long.

because it is a long ways from Ely and he probably could not be here until after the board had adjourned. I will ask the Clerk to state the motion.

The Clerk—On the motion of Mr. Whitehead, that the main line of the Nevada Northern Railway Company be assessed at \$12,500 per mile.

Mr. Miles—Mr. Chairman, before that motion is put, I would like to go over the thing a little bit.

Governor Oddie—The question is open to discussion now, Mr. Miles. The board will be glad to hear from you.

Mr. Miles—Would you allow us a recess for ten minutes.

Governor Oddie—Is that agreeable to the board?

Mr. Miles—I move we have a recess for ten minutes.

Motion seconded by Mr. Weathers.

Accordingly at 2:20 p. m. the board took a recess for ten minutes.

The board resumed its session after recess, at 3:35 p. m.

Board called to order by Governor Oddie as Chairman. Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered to their names.

Governor Oddie—Mr. Whitehead asks permission to restate the motion.

Mr. Whitehead—Mr. Chairman, with the consent of my second, I move to reconsider the motion and change it in some respects.

Mr. Lemaire—I consent.

Mr. Whitehead—I will move that the Nevada Northern Railway Company be assessed at \$14,000 per mile on its main line and to include the branch line on which the ore trains are run from the switch east of East Ely to the concentrating plant of the Steptoe Valley Smelting and Mining Company at the same valuation of \$14,000 per mile.

Motion seconded by Mr. Lemaire.

The Clerk stated the motion upon request of the Chairman.

Mr. Weathers—Mr. Chairman, I move that we delay action upon that and adjourn until tomorrow at 11 o'clock.

Mr. Ingalls—Mr. Chairman, before we adjourn, I would like to hear from the Attorney-General on this proposition of this road as compared with the others; that is, if the board sees fit to hear an explanation.

Governor Oddie—Well, a motion to adjourn is before the board.

Mr. Miles—I want to second Mr. Weathers' motion, and before you put the question—

Governor Oddie—Then we will ask the Attorney-General to give his views on it.

Attorney-General Baker—Well, may it please the body, this is not a matter which I am here for. I am here to assist in whatever humble way I can as far as legal advice may be concerned, but as to any advice as to what valuation should be placed upon the different railroads and sidetracks in the State, it is not a matter of my special concern, and

therefore I would hesitate somewhat at expressing any view towards the valuation which this body should place upon these various roads. However, there was one point which was called to my attention which might be well for your consideration, and in discussing this matter I want to be understood as expressing no opinion as to what the valuation should be. That is a matter with this board and you are more qualified than I am. But there is one question which I take it might be well to consider in regard to placing this valuation and that is this: The Constitution of this State provides that there shall be a just valuation and a uniform valuation placed upon the different railroads and other properties which are assessed in the State. That uniform valuation in the Constitution, if it means anything, means that it shall be as nearly alike as possible, all conditions taken into consideration. Now, if from a consideration of the figures that you have as to the earnings of one railroad you arrive at a conclusion as to what the valuation should be with reference to that railroad, and if, regarding another railroad you have other figures submitted to you which are greater and you do not make a proportional levy according to those figures which you have in comparison and fairness to the other roads, there might be a question arise as to whether a uniform valuation was placed on the railroads by this body, and that question might be one of contention and might be properly raised in a court. I do not say that it will. But it is just that legal question placed up to me, and I do not want to be construed as saying that the valuation shall be placed on this or any other road. But as to making your valuation with reference to one road and then arriving as to what a valuation should be on another road, and you do not arrive at the same end, the question is whether you are making a uniform valuation.

Mr. Burke—Mr. Chairman, with your consent and the members, I would like to be heard informally and would ask that the reporter not take this down. It goes to a personal question. I am desirous of getting away tonight—

Mr. Randall—It is my judgment, Mr. Burke, that the assessing of rolling stock should be left to the Assessors.

Mr. McTerney—Mr. Chairman, I move that we change the order of business and take up that matter now.

Governor Oddie—There is a motion before the board to adjourn.

Mr. McTerney—I would ask Mr. Weathers to withdraw his motion for a few moments.

Mr. Weathers—I withdraw.

The second to the motion consented to the withdrawal.

Governor Oddie—There is a motion before the board to suspend the regular order of business and take up the question of rolling stock.

Motion seconded by Mr. Weathers.

Mr. Weathers—I move, Mr. Chairman, that the assessing of rolling stock be left to the various Assessors of the county.

Governor Oddie—In the first place this other motion has not been acted on. If there is no objection, I will make it a yea and nay vote.

The question was put, and the motion carried.

Mr. Weathers—I move that the assessing of rolling stock of all railroads be left to the Assessors of the various counties of the State.

Motion seconded by Mr. McTerney.

The Clerk stated the motion.

Upon roll-call the motion carried unanimously.

Nevada Northern Railroad

Mr. Malley—Mr. Chairman, the same rule may apply to other representatives of the various roads, especially to the Las Vegas and Tonopah and Tonopah and Tidewater. The representatives of these roads wish to leave this evening, if they possibly can, and I think it would be well to take up these roads. If Mr. Miles does not wish to take up his road, if he wishes to inform the representative of his road, we can let that go until tomorrow and take up those I have mentioned.

Governor Oddie—Gentlemen, I would like to make a statement regarding the Nevada Northern. Is it supposed that we will be through here tomorrow night; is that the sense of the meeting? In that event it will be impossible for the representative of that road to get here tomorrow.

Mr. Miles—Mr. Chairman, if we do not get on the Nevada Northern tomorrow, we might in the morning postpone action on that road and possibly we will run over until Saturday morning. If such be the case, the representative could be here. If we finish tomorrow we could take up the Nevada Northern later on, any time the board chooses to do so.

Governor Oddie—I would state that the representative had notice that the board would be in session this week, and it seems to me he should have made a special effort to be here.

Mr. Miles—He knows the board is in session; there is no question about that.

Governor Oddie—It seems to me rather unreasonable to ask the board to wait so long.

Mr. Malley—Mr. Chairman, I move we postpone action on the Nevada Northern until tomorrow and proceed to the next order of business.

Motion seconded by Mr. Whitehead.

The question was put, and the motion carried.

San Pedro, Los Angeles and Salt Lake Railroad

Governor Oddie—The next order of business is No. 7, San Pedro, Los Angeles and Salt Lake Railroad.

Mr. Whitehead—Mr. Chairman, I move that we assess the main line of the San Pedro, Los Angeles and Salt Lake Railroad Company at \$9,000 per mile in the State of Nevada.

Motion seconded by Mr. Norris.

Governor Oddie—Are there any remarks on this, gentlemen? The representative of that road is here; Mr. Whittemore is the representative.

Mr. C. C. Whittemore—I am not representing directly the San Pedro, Los Angeles and Salt Lake Railroad, but the interests I represent here are identified with it. I understand, however, that the assessment fixed is satisfactory to Mr. Walters, who is the tax agent of that company.

Governor Oddie—Gentlemen, I suggest that we call on the Railroad Commissioner, Mr. Shaughnessy.

Mr. Shaughnessy—The San Pedro road has suffered a severe loss, in a calamity, down there. I guess about eighty miles of their road was destroyed last year, and they have been under a very heavy expense reconstructing the line. The assessment formerly was \$9,000 per mile, and was reduced last year to \$5,000 because of the calamity they met with. The company, however, although they were washed out for several months during the past year, made a fair operating revenue and a fair net revenue. They made in gross revenues \$6,092,822 and had left a net revenue of \$786,927. I understand the San Pedro reconstructed their line through the Meadow Valley Wash and in addition thereto they are reconstructing a new high line at considerable expense, but the Nevada mileage, the 210 miles through Nevada, it seems to me ought from this time on to be equally as valuable for the purposes of taxation as the Tonopah and Goldfield. I think it would be no more than fair to assess the San Pedro main line of 210 miles at \$10,000 per mile and make the valuation somewhat uniform. That 210 miles will earn more than the Tonopah and Goldfield will from this time on. I don't think it would be unfair to make that valuation \$10,000. The average taxation of the San Pedro in California totals \$215; in Utah \$250 per mile.

Mr. Whitehead—Mr. Chairman, I would like to state that I have information from the County Assessor in Iron County, the county that adjoins our State, that they assessed \$8,000 per mile on the San Pedro road and also to call attention to the fact that this net revenue includes the total road, which is over 1,000 miles, and another fact is also that last year while the members of this board in considering that road tried to give them a reduction that would mean something to them, which in reality meant practically nothing, for the simple reason that the rate in our county was raised to 60 cents, and as I say I believe the board tried to give them some benefit when they had that washout, but in reality they did not give them the benefit they thought they were, because the actual taxes in Lincoln and our county was only a little over \$2,000, and they are still under construction, and the high line is nothing like completed, and you will remember that road was washed out a year ago, and it may be gone now with this storm, and I am figuring on a basis of fairness. At the same time I think, with this \$9,000 valuation and other valuations

we place on rolling stock, will bring them up to a fair valuation in our county.

Mr. Whittemore—Mr. Chairman, I would like to add in addition to what was said that the gentleman is correct in the basis of valuation in the adjoining county in Utah and also call attention of the members of the board that the 210 miles of the San Pedro through this State has only three stations where any business is done practically, Caliente and Las Vegas. In California this line is dotted with thriving places and towns from which there is a great deal of business. In Utah it is practically the same. Unfortunately for us the line through Nevada is you might say, a bridge with practically no local business, and, as stated by Mr. Whitehead, the showing of the net earnings of that road is for the entire 1,000 miles of line, and I might say conservatively that of that revenue not 5 per cent would be earnings on business in the State of Nevada, at least not over 10 per cent of it would be on business that we take in the State of Nevada or take out of the State of Nevada, so that I feel that the assessment of \$9,000 per mile would be fair and reasonable under the circumstances.

Mr. Shaughnessy—Mr. Whittemore's statement of the earnings of the system, as a whole, is correct, and in reference to the assessed valuation I wish it to be understood that the figures I gave for California, \$15,000, and Utah, \$12,000, are the valuation on a pro rata mileage basis. The county adjoining Lincoln may, perhaps, be \$8,000 per mile, or whatever it is, but that is what your tax figured out in Utah on a mileage basis.

Mr. Whittemore—I might explain to the board in reference to that. In Utah, where they have a State Board of Equalization comprised of gentlemen who devote their entire time to railroad assessment of public utilities and corporations, the assessment of the San Pedro road is graded in the various counties. You take Salt Lake County, and the assessment is higher because the business done in that county is greater. You take the counties as they extend on down through the State, and the assessment is gradually decreased until Iron county is reached, which is the last county in the State adjoining the State of Nevada, and in which the conditions are practically the same as they are in Lincoln County; the assessment there is \$8,500 per mile, so that in fixing this assessment at \$9,000 it is a little higher than the same road under the same conditions is assessed in Utah.

Governor Oddie—Any further discussion on this, gentlemen?

Mr. Whitehead—Mr. Chairman, I would like to state that before I left home I anticipated something and I telegraphed to the Assessor of Iron County, and that is where I got my information that they assessed it at \$8,000 per mile.

The question called for.

Upon roll-call the motion carried unanimously, assessing the main line of the San Pedro, Los Angeles and Salt Lake Railroad at \$9,000 per mile.

San Pedro, Los Angeles and Salt Lake Sidetracks

Governor Oddie—The next question is the sidetracks.

Mr. McTerney—Mr. Chairman, I move we adjourn until 11 o'clock tomorrow morning.

Governor Oddie—Well, the sidetracks might be assessed.

Mr. Norris—Mr. Chairman, I move that the sidetracks be assessed at \$1,800 per mile on the San Pedro, Los Angeles and Salt Lake Railroad.

Motion seconded by Mr. Malley.

Governor Oddie—You have heard the motion, gentlemen. Are there any remarks? This is the same rate as last year.

Mr. Miles—Mr. Chairman, it looks to me as though that is a little out of proportion to other sidetracks. The San Pedro road is quite an extensive road and we have several here assessed at \$2,500, some \$2,800 and up to \$6,000. That is a little low, is it not?

Mr. Lemaire—Mr. Chairman, I make an amendment to the motion placing the valuation at \$2,000 on the sidetracks, the San Pedro, Los Angeles and Salt Lake Railroad.

Motion seconded by Mr. Sitton.

Upon roll-call the motion carried unanimously.

Governor Oddie—The amendment has carried. The question is on the original motion. I will ask the Clerk to state the original motion.

The Clerk stated the original motion as amended, that the sidetracks of the San Pedro, Los Angeles and Salt Lake Railroad be assessed at \$2,000 per mile.

Upon roll-call the motion carried unanimously.

Governor Oddie—Before the motion to adjourn is made, I would like to ask Mr. Whittemore if he represents any of these roads.

Mr. Whittemore—The Las Vegas and Tonopah. I have some very important business tomorrow in San Francisco, and it would be a great accommodation to me if you could take up and dispose of the assessment of the Las Vegas and Tonopah.

Governor Oddie—What is the pleasure of the board.

Mr. Randall—I move, Mr. Chairman, that we listen to him.

Motion seconded by Mr. Malley and carried.

Las Vegas and Tonopah Railroad

Mr. Whittemore—I shall be very brief, gentlemen. The Las Vegas and Tonopah is a line extending from Las Vegas, in Clark County, through Nye County and into Esmeralda County, to Goldfield. It is 195 miles, completed in 1907. The decrease in business of that country from that time on has been such that the road has been operated almost continuously at a loss. The statements of our receipts and expenditures

are a matter of record with the Board of Railroad Commissioners, and they show each year an operating loss until in the year 1910 we show a loss in operating expenses of something over \$42,000, without taxes. Including taxes, our losses were \$70,000, and with the interest charges on the road it is over \$83,000. The road extends through almost entirely unsettled country. There are only three or four stations. The first is Amargosa, from which there is practically no business. The next is the town of Beatty, which is substantially deserted, and the next is the town of Rhyolite where there is practically no business, and then into Goldfield. You all know more or less of the conditions of that part of the country. Each year the owners of this road have continued its operation, even at a loss, with the hope that conditions might improve, that we might have some more big strikes that brought Goldfield and Tonopah into prominence, but our case looks almost hopeless now. We have borne our share of the taxes of the State uncomplainingly, in fact, compared with the other roads, I believe the Las Vegas and Tonopah has paid the highest proportion of taxes of any other road in Nevada. On the basis of our gross earnings last year the taxes that we paid would amount to 18 per cent. Of course we have no net earnings, so I cannot make any calculation on that.

We now ask you in fixing the valuation to fix it on the basis it was laid down by the Supreme Court of this State in the case of the *State of Nevada v. The Central Pacific Railroad Company*, decided by Judge Beatty in 1875, and which has been followed since and which is to the effect that where a road does not earn its operating expenses and the conditions of the country are such that it is not expected to, that its value for the purposes of assessment and taxation is the value of the material in the road, the movable material less the expense of taking the road up and taking it to market. We have prepared and have submitted to Mr. Shaughnessy of the Railroad Commission a statement showing just what the value of the materials in this road would be, and he can give you the information as to whether they are substantially correct. Upon that basis the value of material in our road would be \$2,880 per mile. We have taken it up and discussed this question with the representatives of the three counties through which our road extends and have stated to them that we are willing to accept an assessment of \$3,000 per mile on our main line of road, which would make our total assessment in the neighborhood of \$600,000, and Mr. Shaughnessy can explain to you whether, under the circumstances, such a valuation in his opinion would be fair and reasonable. We are not coming here, gentlemen, shedding any tears, or asking sympathy; we simply want an assessment based on what the law prescribes should be the basis upon the conditions under which we are operating. I thank you very much.

Mr. Ingalls—Mr. Chairman, in view of the fact that we have quite thoroughly investigated the condition of the Las Vegas and Tonopah as stated by the gentleman, I move that we place the assessed valuation of the Las Vegas and Tonopah Railroad at \$3,000 per mile, main line.

Motion seconded by Mr. Malley.

Governor Oddie—I suggest that we might hear from Mr. Shaughnessy on this, now the motion has been made, if he has any remarks.

Mr. Shaughnessy—I think what Mr. Whittemore has said to the board is substantially correct. The railroad has been operating at a loss for the past two years and during the year ending June 30, 1910, they had a deficit of \$43,000 in operating expenses or net earnings. The statement made by Mr. Whittemore that they have paid a substantial portion of the taxes in the southern country is also correct. It may be noted that the taxes paid by this company in actual money was \$30,529, with a loss in revenue of \$43,000, while upon the other hand the Tonopah and Goldfield, with net revenue of \$204,000, only paid in taxes \$36,969, so that it is evident that the Las Vegas and Tonopah has been bearing more than their share of the burden of taxation in southern Nevada. Mr. Whittemore's figures in regard to the invoice value of the materials in case the railroad was taken up and sold as second-hand material are substantially correct. I think it would be no more than fair to assess them at a valuation of \$3,000 per mile.

The same statement may be made also in reference to the Bullfrog and Goldfield. They have run behind the past year, and there don't seem to be any hope for them in a business way; about the only hope they have is to construct to some other point out of Goldfield if they intend to continue operations in that country. I think they should be given the benefit of reduced taxation because the service is of great benefit to the entire State of Nevada and especially to all of southern Nevada.

Mr. Malley—I will state that I don't believe the road will ever amount to anything until they come to Tonopah.

Governor Oddie—I will ask the Clerk to state the motion.

The clerk stated the motion, that the main line of the Las Vegas and Tonopah Railroad be assessed at a valuation of \$3,000 per mile.

Mr. Leonard—Mr. Chairman, it strikes me that we are a little out of order here.

Mr. Whitehead—It was moved to take it up out of order.

Governor Oddie—Are there any further remarks on this? Are you ready for the question?

Question called for.

Governor Oddie—Just a minute, I would like to look that up in the minutes. That road was mentioned in the motion.

Upon roll-call the motion was carried unanimously.

Las Vegas and Tonopah Railroad Sidetracks

Governor Oddie—The next question is the sidetracks of the Las Vegas and Tonopah. I will state that they were \$1,500 last year.

Mr. Malley—I move that we place a valuation of \$1,000 per mile on the sidetracks of the Las Vegas and Tonopah Railroad in the State of Nevada.

Motion seconded by Mr. Ingalls.

Upon roll-call the motion carried unanimously.

Governor Oddie—Now, what other line was it that you represent, Mr. Whittemore?

Mr. Whittemore—That is all.

Mr. Regan—Mr. Chairman, I move an adjournment until 11 a. m. tomorrow.

Governor Oddie—Is there any second?

Mr. Malley—Mr. Chairman, Mr. Keith represents the Tonopah and Tidewater.

Governor Oddie—If it is the pleasure of the board, I will ask Mr. Keith to make some remarks.

Bullfrog and Goldfield and Tonopah and Tidewater Railroads

Mr. W. W. Keith—It would hardly warrant my taking up any time of the board in making any remarks because the condition of our lines in the south are practically on a parity. The Bullfrog and Goldfield is also running behind as will be seen from the reports. Its net operating revenues are less than its expenses and as a consequence we base our contention on the same thing, asking for the indulgence of this board to place a valuation at not over \$3,000 per mile.

With regard to the Tonopah and Tidewater, we have some twenty-eight and a fraction miles in the State. In the case of that road there is a small net operating revenue shown, I think some one hundred and forty-odd thousand dollars, but the main source of the revenue is from the Tonopah and Tidewater Railroad, which is the borax line in California, so that when you come to figure the actual earning value of the twenty-eight miles in the State of Nevada it has to rely on the same source as does the eighty-three miles of the Bullfrog road, which is operated by the same company. However, there has been a difference in previous years as to the assessment on the Tonopah and Tidewater. I am simply basing my contentions on the Bullfrog and Goldfield Railroad, and ask the board to place the assessment on the face of the Supreme Court decision at not over \$3,000 per mile.

Governor Oddie—I will ask Mr. Shaughnessy to say something.

Mr. Shaughnessy—Mr. Keith's statement is correct. That line is in practically the same position as the Las Vegas and Tonopah and until that line can extend out of Goldfield to some other point at considerable distance, or unless there should happen to be another boom in Southern

Nevada, there does not seem to be any hope for increased earnings, and I think they are reasonably entitled to the same assessment as was given to the Las Vegas and Tonopah; that is, with respect to the Bullfrog and Goldfield Railroad running from Goldfield to Rhyolite. With reference to the Tonopah and Tidewater, there might be some increase on that. I think Mr. Keith is agreeable to some increase being made on the Tonopah and Tidewater. So far as the Bullfrog and Goldfield is concerned, it should be assessed at the same figure as the Las Vegas and Tonopah.

Mr. Ingalls—Mr. Chairman, I move we change the order of business and take up the Bullfrog and Goldfield and the Tonopah and Tidewater.

Governor Oddie—To include both these roads. Then we will take up the Tonopah and Tidewater first.

Tonopah and Tidewater Railroad

Mr. Malley—Mr. Chairman, owing to the facts and figures received from Mr. Shaughnessy of the Railroad Commission, which correspond with the figures presented by the representative of the Tonopah and Tidewater, that they are running further behind each year, their deficit is getting greater; the Tonopah and Tidewater had a deficit of \$44,000 last year, I think; that is including the interest; Mr. Keith, is that correct?

Mr. Keith—The actual deficit, including interest, the debit balance to profit and loss was \$59,833.30.

Mr. Malley—We don't wish to tax these people out of existence entirely, and that is the reason we ask for a reduction of valuation. It was suggested by the Board of County Commissioners of our county that we should be lenient towards those companies running into Goldfield, and on those grounds I move we place a valuation of \$4,000 per mile on the Tonopah and Tidewater in the State of Nevada.

Motion seconded by Mr. Whitehead.

Upon roll-call the motion was carried unanimously.

Tonopah and Tidewater Railroad Sidetracks

Governor Oddie—The question is now on the sidetracks of the same.

Mr. Malley—Mr. Chairman, I move we place a valuation of \$2,000 per mile on the sidetracks of the Tonopah and Tidewater Railroad.

Motion seconded by Mr. Lemaire.

Mr. Keith—Mr. Chairman, in connection with that I call attention to the fact that last year the sidetracks were assessed at \$1,500 only.

Mr. Malley—\$2,200.

Mr. Keith—Was it \$2,200?

Mr. Shaughnessy—Yes, the Tonopah and Tidewater was assessed at \$2,200 for sidetracks last year.

Governor Oddie—Gentlemen, you have heard the motion. Are there any remarks. Are you ready for the question?

Question called for.

Mr. Ingalls—Mr. Chairman, I think this is out of proportion to the way we are assessing other roads for the sidetracks. Assessing the road at \$4,000 I think we should place the valuation of the sidetracks at about \$1,500. We are getting out of proportion. I will amend this motion to assess the sidetracks at \$1,500.

Governor Oddie—The motion has been put, but with the consent of the mover—

Mr. Malley—With the consent of my second, I will make that the original motion.

Governor Oddie—Then the original motion is, with the consent of the second, that the assessed valuation be placed at \$1,500 for the sidetracks of the Tonopah and Tidewater Railroad.

Upon roll-call the motion was carried unanimously.

Governor Oddie—Gentlemen, are you willing to take up the Bullfrog and Goldfield now?

Bullfrog and Goldfield Railroad

Mr. Ingalls—Mr. Chairman, I move we take up the Bullfrog and Goldfield now.

Governor Oddie—Out of order? If that is agreeable to the board, we will suspend the regular order and take that up.

Mr. Ingalls—I move the Bullfrog and Goldfield Railroad main track be assessed at \$3,000 per mile.

Motion seconded by Mr. Lemaire.

Mr. Miles—Mr. Chairman, is this the Tonopah and Goldfield or the Bullfrog and Goldfield?

Governor Oddie—This is the Bullfrog and Goldfield.

Upon roll-call the motion carried unanimously.

Bullfrog and Goldfield Railroad Sidetracks

Governor Oddie—The question now is on the sidetracks of the same.

Mr. Ingalls—I make a motion we assess the sidetracks at \$1,000 per mile.

Motion seconded by Mr. Malley.

Upon roll-call the motion carried unanimously.

Mr. Lemaire—Mr. Chairman, I move we have a recess until tomorrow morning at 11 o'clock.

Motion seconded and carried.

Accordingly the board took a recess until 11 a. m., January 13, 1911.

FIFTH DAY

The board resumed its session at 11 a. m., January 13, 1911.

Upon roll-call all members of the State Board of Revenue and State Board of Assessors answered present.

Governor Oddie—I will ask the Clerk to state the unfinished business.

Nevada Northern Railroad

The Clerk—On the motion of Mr. Whitehead, that the Nevada Northern Railway Company be assessed at \$14,000 per mile on its main line and to include the branch line on which its ore trains run from the switch east of East Ely to the concentrating plant of the Steptoe Valley Smelting and Mining Company, at the same valuation of \$14,000 per mile.

Governor Oddie—Gentlemen, I would suggest that, if it is your pleasure, this matter can be placed at the bottom of the file and we can proceed with other matters first, if you care to have it that way.

Mr. Miles—I would like to have it that way.

Governor Oddie—Do you care to make that motion?

Mr. Miles—I move that it be placed at the bottom of the file.

Motion seconded and carried.

Gardnerville Railroad

Governor Oddie—The next matter is No. 11, Gardnerville Railroad.

Mr. Arrild—Mr. Chairman, I would like to hear from our Railroad Commissioner in regard to the Gardnerville Railroad.

Governor Oddie—Mr. Shaughnessy, will you tell the board about the Gardnerville Railroad, give them what information you can? What is the correct title of the road?

Mr. Shaughnessy—Minden branch of the Virginia and Truckee Railway, but we don't have separate reports for that branch. It is reported for the system as a whole. We have some data here on the Virginia and Truckee proper.

Mr. Regan—I would suggest, Mr. Chairman, that Mr. Murphy will be here in a few minutes. We could hear from Mr. Shaughnessy now.

Governor Oddie—In the meantime, Mr. Regan, the Nevada, California and Oregon comes after the Gardnerville, and then if we take up the Virginia and Truckee and the Gardnerville Railroad together, would not that be better?

Mr. Regan—Yes.

Governor Oddie—With the sanction of the board we will take up the Nevada, California and Oregon at this time.

Nevada, California and Oregon Railway

Mr. Hayes—Mr. Chairman, I think my county is the only one through which the Nevada, California and Oregon runs. I talked with Mr. Shaughnessy about that and we came to the conclusion that the present valuation of \$2,500 per mile would be about right on that road. They are improving and building, but they have not completed the road yet, so we concluded to let it stand; that is, if there are no objections to it.

Governor Oddie—Do you make that in the form of a motion?

Mr. Hayes—I make that as a motion.

Motion seconded by Mr. Lemaire.

Governor Oddie—The main line?

Mr. Hayes—Main line; it is a narrow-gage.

Mr. Shaughnessy—The Nevada, California and Oregon is a little narrow-gage operating out of Reno. They only operate about 28 miles in this State and their business is light. As Mr. Hayes says, they are making arrangements, and have been, so far as that is concerned, to extend their line as rapidly as they can northward into California and Oregon, and such earnings as they have been able to make they have been putting into property and improving the property in trying to make it as valuable as possible for service to the people and also to the company. I think that the valuation that Mr. Hayes suggests is a fair one in view of the circumstances.

Governor Oddie—Gentlemen, you have heard the motion. Are there any remarks?

Mr. Ingalls—Mr. Chairman, I would like to inquire how many miles of road there are of this Nevada, California and Oregon.

Mr. Shaughnessy—184.1; 28 miles in the State of Nevada, Mr. Ingalls.

Mr. Ingalls—This report is on the whole line?

Mr. Shaughnessy—Yes, I will say there is no station other than Reno in the State of Nevada and they do not take up or lay down a pound of freight in the State of Nevada. What goes through they ship from Reno to Oregon and California points. The system as a whole is doing pretty well. I will say that the gross earnings of the Nevada, California and Oregon for the year ending June 30, 1910, are \$437,000; and net operating revenue \$229,000. There is very little of that, practically none of that, made in Nevada. It is all made in California and Oregon, and, as I said before they are putting back every cent they are earning extending the property northward.

Upon roll-call the motion was carried unanimously.

Nevada California and Oregon Railway Sidetracks

Governor Oddie—The next is on the sidetracks of same.

Mr. Hayes—Mr. Chairman, I move that they be assessed at \$1,000 per mile, the same as last year.

Motion seconded by Mr. Weathers.

Governor Oddie—Are there any remarks? Is there any information you can give us on that, Mr. Shaughnessy?

Mr. Shaughnessy—The sidetracks were assessed at \$1,000 last year. I think that would be a fair assessment for narrow-gage sidetracks.

Upon roll-call the motion carried unanimously.

Eureka and Palisade Railroad

Governor Oddie—With the permission of the board, we will take up the Eureka and Palisade Railroad out of order next.

Mr. McTerney—Mr. Chairman, I believe the Attorney-General has a communication regarding this road. They are liable to start building at most any time. The road is out of commission. I move that it be left to the Assessor.

Motion seconded by Mr. Weathers.

Governor Oddie—Is that the main line and sidetracks?

Mr. McTerney—Yes.

Governor Oddie—I will ask the Attorney-General to read the communication.

Attorney-General Baker—This is a communication sent to the Clerk of the board. I will read it.

PETITION

To the Honorable the Board of County Assessors of the State of Nevada:

The petition of George W. Heintz respectfully represents:

That on the 29th day of November, 1910, your petitioner, at the foreclosure sale in the suit of the *National Bank of D. O. Mills and Company v. Eureka and Palisade Railway Company, et al.*, pending in the United States Circuit Court for the District of Nevada, purchased at public sale, for the sum of seventy-seven thousand five hundred and ninety-eight and forty-one one-hundredths dollars (\$77,598.41) all of the property of the Eureka and Palisade Railway; that the said property of the said railway was assessed for the purposes of taxation for the year 1910 to 1911 in the sum of one hundred and seventy-nine thousand one hundred and seventy-two dollars (\$179,172);

That during the month of January, 1910, a considerable portion of the road-bed of the said railway and several of its bridges were washed out by storms and freshets of unusual violence, and that since the month of January, 1910, the said railway has been out of commission and has not been operated; that the washing out of the said railway has destroyed considerable portions thereof and has materially impaired the value thereof;

That the said sum of seventy-seven thousand five hundred and ninety-eight and forty-one one-hundredths dollars (\$77,598.41), bid by your petitioner for the said road, covered the amount of the judgment secured by the National Bank of D. O. Mills and Company in said foreclosure suit and also the amount of the judgment of the Richmond-Eureka Mining Company against said railway company, together with the expenses and costs of suit; that the said sum was bid by your petitioner to cover the said judgments and expenses and costs of suit and is far in excess of the real value of all of the property of the said railroad; that the National Bank of D. O. Mills and Company at said sale bid the sum of fifty-two thousand three hundred and four and thirty-three one-hundredths dollars

(\$52,304.33) for said road, to cover the amount of its judgment against said road; that other than said National Bank of D. O. Mills and Company and your petitioner there were no other bids or bidders for said railroad;

That your petitioner, as purchaser of said property, has been obliged to pay the first installment of the taxes on said road for the year 1910 to 1911, amounting to the sum of eighteen hundred and eighty-nine and seventy-eight one-hundredths dollars (\$1,889.78), and that your petitioner will be obliged to pay the same sum as and for the second installment of the taxes on the property of the said railroad;

That no income whatever can be derived from said railroad until it is reconstructed and rehabilitated and that the cost of reconstruction and rehabilitation of said railroad will amount to a large sum of money; that the cash value of all of the property of the said railroad in its present condition is only nominal:

Wherefore, your petitioner respectfully prays that your honorable board, in fixing a valuation on the property of the said railroad, for purposes of assessment and taxation for the year 1911 to 1912, will take into consideration the fact that the said property of said railroad in its present condition has a nominal value only.

And your petitioner will ever pray.

GEORGE W. HEINTZ.

By ALFRED SUTRO,
His Attorney.

Dated January 6, 1911.

Perhaps this should be filed with the Clerk.

Governor Oddie—It is so ordered that it be filed.

Upon roll-call the motion carried unanimously.

Gardnerville Railroad

Governor Oddie—Gentlemen, with your permission, we will take up the Gardnerville Railroad out of order. Mr. Murphy is here now.

Mr. Regan—Mr. Chairman, Mr. Murphy is here and I would like to have the Gardnerville branch taken up now.

Governor Oddie—With the permission of the board, I will ask Mr. Murphy to address the board.

Eureka and Palisade Railroad

Attorney-General Baker—Just a minute. I would like to have it shown in the minutes, Mr. McTerney, that the peculiar condition of the road there makes it impossible for the board to levy the assessment now, so that we can show in the minutes why the board cannot assess the road.

Mr. McTerney—I will make that a part of the motion. The road has been washed out and the right of way and everything else is gone. In the meantime they contemplate rebuilding later.

Governor Oddie—With the permission of the board, the Clerk will be instructed to make the minutes read in that way, showing the reason.

Gardnerville Railroad

Governor Oddie—Now I will ask Mr. Murphy to address the board.

Mr. F. E. Murphy—Well, in this valuation it is a very hard matter to segregate the earnings of the two different branches of the road, the main line and what they call the Gardnerville branch designated here.

We call it the Minden extension, but I have bulked all our figures and we have come before the board requesting a reduction of \$500 a mile on the main line which runs from Reno to Virginia City, and \$250 a mile on the branch running from Carson to Minden. Last year our operating revenues were \$297,000 in round numbers, but the operating expenses against that were \$189,000, with a net operating revenue of \$107,000. That, as you understand, is without deducting the taxes. On that basis we paid out of the net operating revenues 18 per cent in taxes; that is, \$19,248. For the five months beginning in July our revenues have fallen off \$6,608.76 and figuring on that basis for the balance of the year, there is no reason to believe there will be any improvement, rather there is likely to be a falling off, but on that basis it would be making our net operating revenue \$91,580. On that basis we pay 21 per cent in taxes. Last year our taxes were increased \$2,600.

Now the Newlands law, as I understand it, contemplated that the raise in taxes, the raise in the valuation, should be proportionate to the reduction in the tax rate. Instead of having a reduction in the tax rate, as the members of the board will admit, the railroads have gone ahead every year and the tax rate has not been reduced proportionately. Of course it has not been a general-fund tax rate, but on bonds and other extraordinary expenses they have requested this board to levy extra taxes, as in Virginia City. In that way our taxes, instead of being in accordance with the law, are being raised each succeeding year, and when you contemplate that last year we paid 21 per cent of our net operating revenues for taxes and this year it will make a much worse showing, I cannot see how the board can reasonably ask us to maintain the assessment that we have had for so many years. I think in all these figures that the Railroad Commission will bear me out. I thank you.

Governor Oddie—I will ask Mr. Shaughnessy to give us some figures on this.

Mr. Shaughnessy—The Virginia and Truckee operates a total mileage of 67.48 miles, about 17 miles of that is classified as branch, the Gardnerville branch. I do not know whether there is any substantial reason why that should be classified as branch at this time or not. There probably was a reason for it in the beginning, but at the present time I think the branch is equally as profitable as the line from here to Virginia City at the present time. I do not see any reason why the Virginia and Truckee property should not be considered as a whole and assessed as a whole.

On the basis of their earnings the property is worth at this time \$1,600,000, or an average value of \$23,700 per mile. Taking 45 per cent of that, the property is reasonably worth for taxes \$10,675 per mile. The total cost of the road to date, that is including all expenditures, is \$74,269 per mile. If you proceed upon a 4 per cent of gross

earnings basis the property is worth for the purposes of taxation \$8,750 per mile. The present assessed value of the property, as assessed last year, is \$8,500 on the main line and \$5,750 on the branch. Now I think that the branch and the main line, the entire property, might be made the same. If it is found expedient to make a reduction of \$500 per mile, it should be considered a uniform valuation over the property as a whole. The valuation of last year of \$8,500 might be made \$8,000 over the property as a whole instead of classifying it, or the present assessment of \$8,500 will stand on the Virginia and Truckee as a reasonable assessed valuation.

Mr. Hayes—Mr. Chairman, as far as we are concerned I would like the Virginia and Truckee to be assessed regardless of that, provided you do not reduce it. We would not feel as though we should want you to reduce the Virginia and Truckee on account of the Gardnerville Railroad. We would not think that would be right.

Mr. F. E. Murphy—Mr. Chairman, with your permission and the permission of the board, I would like to say that Mr. Shaughnessy, in assuming that the Minden branch be considered a part of the main line, is not well taken. All of the business from the southern country, of course, from Minden to Reno, comes over the main line. While I cannot say right now, I should judge over 60 per cent of the traffic or the net earnings comes from the main line, and not from the Minden branch. It has now been in operation for five years, or four and one-half years. When it was put into operation we had a very fair valuation on it and it has been increased gradually each year—\$250 each year. The time will come when the tax rate of the counties will be more nearly equal, and then it will be time to consider placing an equal or uniform valuation on the branch as well as on the main line.

Mr. Arrild—Mr. Chairman, I make a motion that the Gardnerville or Minden branch be assessed to the amount of \$5,750 per mile, the same as it was last year.

Motion seconded by Mr. Regan.

Governor Oddie—You have heard the motion, gentlemen.

Mr. Shaughnessy—That is included in the system as a whole to us. It has just been classified for the purposes of taxation only.

The Clerk—What would be the correct title?

Mr. Shaughnessy—Do you designate that as the Minden branch?

Mr. Murphy—They designate it uniformly on the list here as the Gardnerville Railroad. It really should be the Minden Extension of the Virginia and Truckee Railway.

The Clerk read the motion, that the main line of the Minden Extension of the Virginia and Truckee Railway Company be assessed at \$5,750 per mile.

Governor Oddie—You have heard the motion, gentlemen. Are there any further remarks? Are you ready for the question?

Question called for.

Upon roll-call the motion carried unanimously.

Minden Extension, Virginia and Truckee Railway, Sidetracks

Governor Oddie—The question now is on the sidetracks of the same.

Mr. Arrild—Mr. Chairman, I make a motion that the sidetracks be assessed at \$1,000 per mile on the extension.

Motion seconded by Mr. Regan.

Mr. Miles—Mr. Chairman, I did not quite catch that?

Governor Oddie—Sidetracks of the Minden Extension, \$1,000 per mile, the same as last year.

Upon roll-call the motion carried unanimously.

Governor Oddie—Now, with your permission, gentlemen, we will take up the Virginia and Truckee out of order.

Mr. Lemaire—Mr. Chairman, would it not be better to have the order of business read the Minden Extension of the Virginia and Truckee Railway, instead of the Gardnerville Railroad?

Governor Oddie—Yes, with the permission of the board, if you will move to amend the order of business.

Mr. Lemaire—I move to amend the order of business, No. 11, Railroads, Gardnerville Railroad, to read the Minden Extension of the Virginia and Truckee Railway.

Motion seconded by Mr. Randall.

Mr. Lemaire—That really should have been done before the other motion was put.

Governor Oddie—Yes, but in the motion it was called the Minden Extension.

The question was put, and the motion carried.

Virginia and Truckee Railway Company

Governor Oddie—Now, with your permission, we will take up the Virginia and Truckee out of order.

Mr. Regan—Mr. Chairman, I move we assess the Virginia and Truckee Railway, main line, at \$8,500 per mile.

Motion seconded by Mr. Randall.

Upon roll-call the motion carried unanimously.

Virginia and Truckee Railway Sidetracks

Governor Oddie—The next question is the sidetracks of the same.

Mr. Regan—Mr. Chairman, I move we assess the sidetracks of the Virginia and Truckee Railway at \$2,500 per mile.

Motion seconded by Mr. Randall.

Upon roll-call the motion carried unanimously.

Nevada Central Railroad

Governor Oddie—The next is No. 15, Nevada Central.

Mr. Lemaire—Mr. Chairman and members of the board, I will state that in 1909 the Nevada Central Railroad was assessed at \$1,300 per mile on the main line, the sidetracks at \$500 per mile. In 1910, the spring of 1910, owing to the washouts, the same as on the Eureka and Palisade, they put in the valuation on the main line at \$1,200 per mile, on the sidetracks \$250 per mile, and owing to the fact that this board made a valuation of \$1,350 per mile on the main line and \$500 on the sidetracks, I had to raise to conform to those figures. Now for the fiscal year ending June 30, 1910, the gross earnings from every source of this road was \$60,096.43. The operating expenses and taxes were \$63,742.69, which made a loss of \$3,640.23. The cost of washouts and repairs, not including the above expenses, \$24,568.58, a total loss for the year of \$28,214.84. These expenses do not include any interest on bonds or any figures outside of actual labor supplies and office expenses, and I believe Mr. Shaughnessy has all these figures with him. So I make a motion placing a valuation of \$1,250 on the main line. Shall I include it all in one motion?

Governor Oddie—You might as well.

Mr. Lemaire—And a valuation of \$500 per mile on sidetracks.

Motion seconded by Mr. Weathers.

Governor Oddie—I will ask Mr. Shaughnessy to say something.

Mr. Lemaire—I made a mistake in the valuation of sidetracks. It should be \$300. I thought it was \$500 last year.

Mr. Shaughnessy—The statement made by Mr. Lemaire regarding the conditions over the Nevada Central are correct. They suffered a severe washout last spring which destroyed some forty miles of their track and roadbed which had to be reconstructed at much expense. I think the assessment as made by Mr. Lemaire is entirely fair under the circumstances and that perhaps next year, in view of the fact that the mining industry is picking up around Austin, the property will be in condition whereby you can levy a substantial increase.

Mr. Whitehead—Mr. Chairman, I would like to ask the Attorney-General for information in regard to this question how this would compare on the basis of other roads that were assessed yesterday; that is, on the basis of the actual value of the material were it taken up and put on the market.

Mr. Shaughnessy—That is about the invoice value of the materials.

Attorney-General Baker—That is supposed to be the basis upon which it is figured.

Mr. Shaughnessy—The valuation placed by Mr. Lemaire on the Nevada Central, which is a narrow-gage, is substantially the invoice value of the materials if taken up and sold.

Attorney-General Baker—Is that satisfactory?

Mr. Whitehead—That is satisfactory.

Upon roll-call the motion was carried unanimously.

Silver Peak Railroad

Governor Oddie—The next is No. 16, Silver Peak Railroad. I would suggest, to save time, we include sidetracks in the original motions.

Mr. Ingalls—Mr. Chairman, the Silver Peak Railroad, which is in Esmeralda County, is a little branch line of the Tonopah and Goldfield, from Blair. I have had no communication from these people this year and know nothing about it. I see it was assessed at \$1,700 per mile last year on main line and sidetracks at \$400. I do not know whether to ask you to leave that to the Assessor of the county or to assess it the same as last year. I see they have a little showing of profit. I would like to hear from Mr. Shaughnessy.

Mr. Shaughnessy—With regard to the Silver Peak, the line is small and used exclusively for the benefit of the mining company. It does no commercial business to speak of. Of course, anything that shows up over there is moved, but it is handled almost exclusively by the mining company. Their net earnings were only \$62,104. I think, however, it would be well for the board to place a valuation upon the property in the interest of uniformity, even though they place the same valuation which was placed last year. I think that would be a fair valuation in view of the conditions obtaining on that road.

Mr. Ingalls—Mr. Chairman, I move that the Silver Peak Railroad be assessed at \$1,700 per mile on the main line and \$400 on the sidetracks, the same as last year.

Motion seconded by Mr. Malley.

Upon roll-call the motion carried unanimously.

Caliente and Pioche Railroad

Governor Oddie—The next is the Caliente and Pioche.

Mr. Norris—Mr. Chairman, the Caliente and Pioche is a branch line running from Caliente to Pioche, and at the present time they are operating not over twice a week. They are doing very little business over it, and I make a motion that the main line be assessed at \$2,500 per mile and the sidetracks at \$800 per mile.

Motion seconded by Mr. Whitehead.

Mr. Norris—I would like to hear from Mr. Shaughnessy on that.

Mr. Shaughnessy—I think that the assessment as made by the gentlemen from Lincoln is entirely fair on the Caliente and Pioche. It is a little branch line running from Caliente from the San Pedro to Pioche. It is classified as the Caliente and Pioche at this time for assessment only, as it is a branch line. In regard to operation it is considered as a portion of the San Pedro system and is so reported to us. I understand the mining operations are very small there, and as that constitutes practi-

cally the entire business of the line and in view of the conditions I believe the assessment is fair.

The Clerk stated the motion, that the main line of the Caliente and Pioche Railroad be assessed at \$2,500 per mile and the sidetracks thereof at \$800 per mile.

Upon roll-call the motion carried unanimously.

Atchison, Topeka and Santa Fe Railroad

Governor Oddie—The next is the Atchison, Topeka and Santa Fé.

Mr. Whitehead—Mr. Chairman, so far as I can learn, the Atchison, Topeka and Santa Fé runs into Searchlight from the south, and Searchlight is practically dead. I have had no information from anywhere, except the Railroad Commission's office, as to whether it should be reduced or not, but in view of the fact that we have had no information, I will move that we assess the Atchison, Topeka and Santa Fé—the main line—at \$2,500 per mile and the sidetracks at \$800, the same as last year.

Motion seconded by Mr. Norris.

Governor Oddie—Mr. Shaughnessy, will you give us some information?

Mr. Shaughnessy—The Atchison, Topeka and Santa Fé mileage in the State of Nevada at the present time is about thirteen miles. It has been known heretofore as the Barnwell and Searchlight. It operates from Searchlight and its business is confined exclusively to mining and the business is very small as reported to the Commission; in fact, they have a deficit of about \$3,000 on last year's business, and the valuation placed by Mr. Whitehead is high enough for the property.

Upon roll-call the motion carried unanimously.

Glasgow and Western Exploration Railroad and Sidetracks

Governor Oddie—The next is No. 19, the Glasgow and Western Exploration Company and sidetracks of same.

Mr. Leonard—Mr. Chairman, I move that the Glasgow and Western Exploration Company Railroad be left to the Assessor of Humboldt County. It is a non-revenue road. They do not do any business at all.

Motion seconded by Mr. Lemaire.

Governor Oddie—Mr. Shaughnessy, will you give us any information?

Mr. Shaughnessy—I think the motion made by Mr. Leonard is entirely in order, as the railroad is a private concern and it has no commercial business, and I do not know whether it is in operation at this time or not. It is only in operation portions of the year, as I understand it. Private lines of that nature are not required to make reports to the Railroad Commission, and I think the matter can very well be left in the hands of the Assessor.

The Clerk stated the motion.

Mr. Leonard—Does the motion include the sidetracks?

Governor Oddie—Yes.

Upon roll-call the motion carried unanimously.

Pioche and Pacific Transportation Railroad and Sidetracks

Governor Oddie—The next is the Pioche and Pacific Transportation Company Railroad and sidetracks.

Mr. Miles—Mr. Chairman, I move we take a recess until 2 o'clock this afternoon.

Motion seconded by Mr. Weathers.

The question was put, and the motion carried.

Accordingly the board took a recess until 2 p. m.

Afternoon Session

The board resumed its session at 2 p. m.

Upon roll-call all the members of the State Board of Revenue and State Board of Assessors answered present.

Western Union Telegraph Company

Mr. H. D. Jones—I beg the privilege of laying some data before the board on the Western Union.

Governor Oddie—There is a motion before the board. No, I beg your pardon, there is no motion. With the permission of the board we will have Mr. Jones address the meeting.

Mr. Jones—I have secured some data on this Western Union tax matter looking at the situation from three standpoints, and in going over the figures I think I have eliminated a few inaccuracies which will put a little different light on the subject.

The report by your committee shows that we have property, Western Union Telegraph Company property, in the State of Nevada valued at approximately \$800,000, figured on a percentage basis of what the Nevada mileage represents to the entire mileage in the United States. This basis may be fair so far as it relates to the main line of the Southern Pacific, but the average is materially reduced when considering the nine hundred or more miles of small one and two-wire side lines.

A very careful estimate of the cost of renewing the entire system of 1,488 miles of line on the basis of carrying five wires, three iron and two copper, shows that the plant could be rebuilt for \$580,000, with entirely new material, at current prices, including labor and freight, while the office equipment, batteries, etc., can be reproduced for approximately \$20,000, making a total of \$600,000, or \$200,000 less than estimated by your committee.

On a basis of 55 per cent exemption as allowed by your committee (\$330,000), leaves 45 per cent assessable, *i. e.*, \$270,000, whereas we actually return by our report \$253,351, a difference of \$16,649, and at the average tax rate of 2 cents would indicate that an increase in our tax of about \$332.98 per year would be about right.

The other point: Your committee has estimated our net earnings at \$49,000. By using the gross earnings of the State as a basis, deducting only the actual conducting and operating expenses and eliminating the maintenance and general office expense on the ground that such expenses stand for the conducting of through business, this does not appear to be an equitable accounting. Admitting that a certain portion of maintenance and general office expense covers through business, fully one-half of the maintenance and general office expense is chargeable to the State. Hence, in arriving at a just estimate of our net earnings, I beg to submit the following:

Gross earnings, approximately	\$201,000
Less interstate leased wire rentals erroneously reported	19,000
Leaves actual gross earnings about	\$182,000
From which should be deducted:	
One-half maintenance structures and equipment	\$25,000
Actual conducting expenses	119,000
General office expenses	8,500
Taxes	4,700
	157,200
Leaving approximate net earnings	\$24,800
Instead of	49,000
Or, less than estimated	\$24,200

On this basis, dividing the net earnings as we now find them into 7 per cent to arrive at an estimated capitalization, as your committee seems to consider fair, we have \$354,285, instead of \$700,000, indicating clearly that the figures given by the committee are far from accurate.

By taking the estimated capitalization at approximately \$360,000 for convenient figuring, and exempting 55 per cent as your committee has done in this particular case, deducts \$198,000 and leaves 45 per cent assessable, *i. e.*, \$162,000, and further dividing the assessable capitalization by the approximate wire mileage, 7,000, we have \$23.15 per mile of wire as against \$45 arrived at by your committee, or an excessive assessment of about \$17 per mile of wire.

The third point of view: To show you that our return was within the requirements of the law, permit me to add that we returned approximately 1,500 miles of poles at \$100 per mile, which is an average of \$3.33 per pole, allowing that a pole with fixtures complete will cost \$3, including freight, delivered in Nevada, and that it will cost \$3 to set it and place five wires thereon, we have a gross cost of about \$6 per pole, or \$180 per mile on the basis of thirty poles per mile. Exempting 55 per cent as customary (\$99), leaves 45 per cent assessable, \$81 per mile, or \$19 less than we actually returned.

As to wire: Iron, including freight, costs \$13.75 delivered in Nevada, and it costs \$6 per mile to string it; total \$19.75. Deducting the 55 per cent, we have left \$8.90, whereas we returned it at \$10 per mile.

Copper wire, including freight, costs \$28 delivered in Nevada, and it costs \$7 per mile to string it; total \$35. Again deducting the 55 per cent we have \$15.75 per mile, whereas we returned it at \$20.

On this basis a five-wire line, which is the average line in Nevada, will cost today—

For poles and fixtures	\$180.00
3 iron wires.....	26.70
2 copper wires	31.50
Per mile	\$238.20

of which 45 per cent is assessable—\$107.19. Dividing by five wires gives an average assessable value per wire-mile of \$21.44.

In conclusion: Looking at this matter from three standpoints, the proposed assessment of \$40 per wire-mile is unjust and excessive, and if applied without discrimination will work a hardship.

On the basis of \$600,000 total valuation, our tax would not exceed \$5,400 at 2 cents, whereas we paid \$4,700, an increase of about 1 per cent, \$700, on 7,000 miles of wire.

On the basis of earnings and capitalization, \$162,000 at 2 cents, we should pay but \$3,240, or \$1,540 less than we did pay.

And on actual cost of new line today, at current prices, including labor and freight, on 1,488 miles of five-wire line, on basis of 45 per cent, \$159,498.72, at 2 cents, we should have paid \$3,189.97, or about \$1,500 more than we did pay.

Governor Oddie—I will ask Mr. Shaughnessy if he will make some remarks on this.

Mr. Shaughnessy—There has been a difference between Mr. Jones and myself in arriving at the fair value of the Western Union property in Nevada. Mr. Jones has figured his materials and everything at the minimum, I think, while we have put in the cost of poles, wires and other stuff at what it would cost one of our local companies who buy in the market, but are not able to buy as largely as the Western Union. The Western Union can perhaps get better prices, but, even at that, I think Mr. Jones is entirely too low on his valuations. He figures his poles at \$3, but from the best information I can obtain you cannot purchase those poles for less than \$4. The scheme arrived at by your committee in its report to this board was in order to obtain something like a fair valuation of the Western Union property, and in arriving at the net earnings there is a difference in the method employed by the Railroad Commission and by Mr. Jones, the representative of the Western Union Company.

The Railroad Commission, in applying expenses to the gross earnings reported for Nevada, have taken the average operating expenses, the average proportion of operating expenses, for the Western Union system as a whole as compared to the gross earnings, which averages about 75

per cent, and applied that to the gross earnings made in Nevada, and by that method it gives a net earning for Nevada of \$49,000. Mr. Jones, on the other hand, has figured upon the basis of the operating expenses as reported by his company to the commission, which include the maintenance of the lines in Nevada, of maintenance charges, and I will say in connection with all those maintenance charges that they include the cost of maintaining all lines which pass entirely through the State and which are not devoted to the service of the State. Therefore we consider it unfair, and therefore we take the average operating expenses as a fair basis in finding the net.

However, this scheme which your committee adopted was only for the purposes of finding a fair valuation, and assuming, which we do not, that Mr. Jones' estimate of the cost of reproduction is correct, \$600,000 for the Western Union Telegraph Company in Nevada and by applying 50 per cent or thereabouts to the \$600,000, we have for the purposes of assessment in this State something like \$300,000. Now, this assessment is made upon the basis of the assessment of \$45 per mile, estimating it on the basis of \$315,000, so that they are so close together that there is absolutely little if any difference in the real result arrived at. And, further in connection with that, while your committee reported that a valuation of \$45 per mile might be placed on the wire mileage in Nevada, they only placed a valuation of \$40 per mile on it.

I will say further, in connection with the valuation of the Western Union Company, that Mr. Jones has confined himself exclusively to the local business of Nevada, when as a matter of fact those lines crossing the State here produce enormous revenue and the revenue as credited to Nevada is only a small portion of the whole. Now surely that through business makes the line very much more valuable than what this board has tried to reach in an assessment. I think on the whole that the Western Union Company on the valuation of \$45 per wire mile is getting off very reasonably. I do not see why there should be any change in the assessment.

Mr. Whitehead—Mr. Chairman, I would like to state in this connection that we have a small telephone line in our county and the line pays nothing yet; at the same time, if we were to assess our line at \$40 per mile, the same as the Western Union, which is paying dividends, we would pay only a very few more dollars in taxes than we now pay, so that I don't think that our line, in comparison with the Western Union line, ought to be assessed more than one-third as much, not more than one-fourth as much, which would hold us for a great deal lower than our taxes were last year, so that I cannot see any reason so far advanced, comparing it with other lines as I know them, why we should reconsider the matter.

Mr. Jones—Mr. Chairman, the principal point is to go on record.

By careful figures this advance is going to increase our valuation in the State \$100,000 or more. At the two-cent rate it will increase our taxes \$2,000 a year, or make them nearly \$7,000, as compared with \$5,000, which we are now paying, but we are going to pay a great deal more taxes in the State now that the Western Pacific is completed.

In regard to the maintenance of structures and equipment, I conceded to the Railroad Commissioner that, so far as the other lines were concerned, that was perfectly proper to be eliminated, but there are a thousand miles of local lines in the State, one and two-wire lines, that are local Nevada institutions, feeding Nevada territory exclusively, and it seems perfectly proper that that maintenance question should be taken into account in arriving at the gross receipts, and I cannot figure out in any way, even adding 10 or 15 per cent to the cost of material, I cannot figure out any way that the valuation of \$40 would be in reason. Even \$35 would not be in reason, and I imagine if the other companies have as many wires on their poles as the Western Union had they would object to such an assessment also. It is the big lines that hurt us. On the small lines we come out a little ahead. On them we pay \$80 and that line costs us \$120. But when you get up to a 4, 5, 6, 7, 8, 9, 10, or 11-wire line, that hurts. I really wish you could see your way clear to come down to \$35 anyway on that valuation. You will be doing not only the Western Union an injustice, but all the other companies an injustice, because you certainly should treat everybody alike.

Mr. Lemaire—Mr. Chairman, I have just been wondering what kind of a valuation I would place on those telephone lines according to the figures just given us. Now, we have telephone lines there, and I think it is a No. 12 or 14 wire, common cottonwood poles, which only last about two years, I guess, three at the most, and I thought a valuation of \$30 a mile on that was very reasonable. So I do not know what kind of a valuation I would place on them if the Western Union should be any less.

Governor Oddie—Are there any further remarks, gentlemen?

Mr. Miles—Mr. Chairman, comparing these things, I will say that I remember I assessed on the Nevada Northern telegraph line that runs from Cobre to Ely, a distance of about 140 miles, last year for \$20 a mile. Now, their poles are about 4 by 4 inches, and in figuring 5 cents for the timber that is in them they would cost about \$1.12½ a pole, and with the insulators added, there is one wire, with the insulator added, I do not know what the cost of the insulator would be. Besides the wire, I think it is about a No. 12 wire, small wire, I am sure of that, it was assessed at \$20 per mile last year.

Mr. Malley—Mr. Chairman, the little line running from Manhattan to Austin does very little business and they are assessed at \$50 per mile and as you know yourself the Clifford line running to Ellendale is assessed \$40

per mile, and I do not see where the Western Union is getting any the worst of it assessing it at \$40. I therefore move that we proceed with the next order of business.

Mr. Jones—You all seem to hang out for the one-wire system. I don't think there is any comparison at all. That Manhattan line charges you a dollar for a message. We charge less, and if they charge a dollar they should pay more taxes. I think you hadn't ought to draw a comparison between these little one-wire lines and the Western Union lines which afford the Nevada people overland communication that no other company does.

Governor Oddie—Mr. Malley, I will state as there is no motion before the board that your motion would not be necessary because as it stands the matter is just as it was left. Then if there is nothing further on this, gentlemen, we will proceed with the regular order of business and take up the Pioche and Pacific Transportation Company.

Mr. Jones—I thank you.

Governor Oddie—And the sidetracks of the same.

Pioche and Pacific Transportation Company Railroad

Mr. Norris—Mr. Chairman, the Pioche and Pacific is a little narrow-gage line running from Pioche to the mine, and is not doing any business, and I move it be left to the Assessor of Lincoln County.

Governor Oddie—I would like Mr. Shaughnessy to give us some information on this.

Mr. Shaughnessy—This is a small line doing no commercial business and is in the same class as the Glasgow and Western Exploration Company line, and I think the Assessor of Lincoln County is very reasonable, that it should be left to the Assessor.

Governor Oddie—Is that seconded?

Mr. Whitehead—I second the motion, Mr. Chairman.

Upon roll-call the motion carried unanimously.

Nevada Copper Belt Railroad

Governor Oddie—The next is the Nevada Copper Belt Railroad and the sidetracks of same.

Mr. Randall—Mr. Chairman, the Copper Belt Railroad has a representative here by the name of Mr. Henry I. Moore, and I ask that he be allowed to address the meeting.

Mr. Henry I. Moore (attorney for Nevada Copper Belt Railroad)—There is not very much to say with reference to the Copper Belt. Last year when the Copper Belt was mentioned Mr. Lemaire very promptly and properly, I think, asked for information as to what the Copper Belt was and where it was, and I think in all probability a little statement with reference to the Copper Belt, its location and its purposes at this time would not be out of place before the board.

As we all know for a good many years there have been companies operating in the copper properties in Lyon County. A number of foreign companies went in there some six or seven years ago and took hold of some copper properties in the vicinity of Mason and Smith Valleys and spent some three or four years in the development of those properties in an effort to ascertain whether there was ore of commercial value in sufficient quantities to warrant its mining. About a year and a half ago the principal properties of the district were sufficiently developed that the companies all together decided that they were warranted in putting up a smelter for the treatment of the ore and in putting in a method of transportation, carrying the ore out from Mason and Smith Valleys to the smelter. The two largest companies handling properties there at that time were the Mason Valley Mines Company and the Nevada-Douglas people. By mutual consent, or mutual agreement I might say, those companies took it upon themselves, the Mason Valley Mines Company, to put in a smelter at Wabuska for the treatment of the ores of that section of the State.

Upon the other hand the Nevada-Douglas people took it upon themselves to put in a line of railway extending from the smelter down to the mines for the purpose primarily of handling the ores from those mines to the smelter. The Copper Belt Railroad was the creation of that agreement, and construction work was begun on it a little over a year ago by the Nevada-Douglas people, by the same people under a separate organization and incorporation. Last year we finished the road into Mason, the town of Mason, in Lyon County, from Wabuska, some 14 miles, and for the greater part of the year that 14 miles has been in operation. When I say in operation, they have been hauling and handling the passenger traffic and the local produce and freight in and out of Mason Valley. The railway people went ahead with their construction work or with their grading and have now finished the grade some 31 miles, all of it, however, in Lyon County. The grade is completed, and they have 16 miles beyond the town of Mason at this time, and they are now laying the track from Mason south. The road will extend then from Mason on through Mason Valley, through the Walker River Pass and into Smith Valley, and the last lap of the track from the town of Smithvale up to the Nevada-Douglas mine, some eight or nine miles has not yet been graded, although the contract has been let within the last ten days for that work.

Now, the primary purpose of the road, as I stated, was for the handling of the ores out of those different mines. It has not begun to perform the functions that it was organized and incorporated for as yet, and will not probably until late in the year. We know that the road within the next four months will be completed to Smithvale, and as soon as completed will be put in operation that far. From Smithvale

on to the mines the road must be completed by next September, as the company has its contract with the smelter people to be ready to deliver ore at that time to the smelter, but by the time the Board of Equalization of that county meets we should have, instead of sixteen—we have sixteen miles in operation at this time because within the last few months a little over two miles have been laid down from Wabuska northward to the smelter site—before the Board of Equalization of Lyon County meets, we should have an additional sixteen miles in operation. That road as it stands today has none of the equipment for the handling of ore; no equipment is there upon the ground at this time, except the equipment for the handling of the local traffic or local freight in and out of the valley. They have one little motor car that they are using for passenger service. I will say within the next four or five months the road should not only be completed to Smithvale, but should have additional equipment there. At this time we have about eight miles of steel laid south of Mason. From that point on we have the grade completed eight or nine miles to Smithvale, with absolutely no material laid down upon it at all. From Smithvale to the Nevada-Douglas mine we have nothing done but the preliminary survey of the right of way.

With these conditions, I think it is not necessary to go into details with reports and condition of the road. I think our reports show that operating into Mason Valley there was a small net revenue last year, and of that I think between 20 and 25 per cent was paid in taxes last year. The assessing of that road was left to the Assessor of Lyon County and the Board of Equalization of Lyon County by the Board of Assessors last year, and I am here to ask, under all conditions, that this board pass the matter up to the Assessor and the Board of Equalization of Lyon County this year again. We are under construction, and there is absolutely no method of fairness to all parties, I think, by which this board could attempt at this time to fix a tax rate upon the mileage that will be in existence by the time the Board of Equalization meets down there or by the time the Assessor makes up his rolls, and I am sure we paid taxes last year upon a valuation of \$3,500 a mile, and I can assure the board something that I guess it needs no assurance upon, and that is that the interests of the State and of Lyon County in dealing with us, being in the hands of Mr. Randall, will be well protected.

Mr. Randall—Mr. Chairman, at this time it will be impossible for me to place a valuation upon the road, and I move that it be left to the Assessor of Lyon County.

Motion seconded by Mr. McTerney.

Mr. Miles—Mr. Chairman, I would like to ask Mr. Randall if that railroad is all in Lyon County.

Mr. Randall—Yes, sir.

Governor Oddie—Any remarks that you could make, Mr. Shaughnessy, that would give any information?

Mr. Shaughnessy—I think the action of the board is a just one. The Copper Belt Railroad, as Mr. Moore explained, is under construction, and the reports to the Commission indicated at that time that they only had in operation 14 miles and that they had made a net operating revenue of \$3,522, which of course does not amount to hardly anything in view of the fact that they are putting the money as fast as they get it into new extensions, and, as it is the policy of the State to encourage the building of new railroads, I think the action is entirely fair.

Upon roll-call the motion was carried unanimously.

Western Pacific Railway

Governor Oddie—The next is the Western Pacific.

Mr. McTerney—Mr. Chairman, I suggest that we hear from the representative of the Western Pacific.

Mr. E. E. Caine (representing the Western Pacific)—Mr. Chairman, and members of the board, as I am not prepared with any data at this time upon which you could base a scientific assessment of the Western Pacific, I shall not take up but a very few moments of your time.

We occupy in the railroad world of Nevada a position that is unique in that we cannot be compared with any other road in operation in the State. We are operating at a loss, as you probably know, but that is not due to the fact that we are in failing circumstances. It is simply due to the fact that we are just coming into our own. The reports are in the hands of the Railroad Commission, and the facts are we are under construction up to the 30th of June in this year, and we are practically yet under construction as we have yet to put in our bridges and side-tracks, and it will be some time before we can declare ourselves a first-class trunk line.

Our passenger service was not installed until the 22d day of August of this year and as yet, due to the different arrangements that have to be made with the Interstate Commerce Commission and with connecting lines, it is merely nominal in its operation, although we maintain a train each way each day. We expect to be a factor in paying taxes in this State, not only in taxes on our own property, but in taxes on property that we shall bring into existence by virtue of our being, but that time has not arrived yet.

Our line in Nevada, as a few of you who are familiar with it know, was built for the purpose of getting a one per cent line across the State, irrespective of other conditions, and that has resulted in making it necessary for us to miss many of the towns which would net us a revenue and miss much of the already developed territory of the State. That in itself

is a good thing in that other towns and other sections must come to life now due to the influence of this road.

As I said before, gentlemen, we are just getting on our feet. We have been over five years in construction. We have spent millions of dollars, all of which has been lying idle and bearing no interest. We have been paying taxes, nominal ones at first, and then gradually increasing for several years past, and as yet everything is a deficit so far as income is concerned. Next year it will be better, and we hope of course in time to take our place and carry the proper share of burdens of the State, but at the present time we are before you asking for as much consideration as you can conscientiously give us. In a proposition of this kind it requires the outlay of millions of dollars, and every item, even though it may mean only a few thousand dollars, must be considered and must be accounted for and as carefully and conservatively as possible in order that a road of this kind can be justified to the bondholders and stockholders so that the needed money for betterments and improvements will be forthcoming without delay.

I believe all the men on the main line understand this matter, the conditions under which we are operating, the conditions of our road and all of the things that would make it impossible at this time for them to make a scientific or a comparative tax levy. We feel that it is proper that our taxes should be raised, and we are glad to be able to pay the bill, and, if I might add by way of suggestion, that we have worked this thing out very carefully, in so far as we were able, and we would feel that a raise of 50 per cent over our valuation of last year, namely, a valuation of \$7,500 per mile on the main line, would be fair and equitable, not only to the people, but also to us. It would represent an increase in taxable property of this State of something over a million dollars, and would be figuring on a 2 per cent basis, quite an increase to us. At the same time it would hardly be possible for us to get on an even basis within the next year, but we feel that we have been shown great consideration, and we would be willing and glad to have that increase voted us at this time. Anything more we feel would be a burden.

Governor Oddie—I will ask Mr. Shaughnessy to give us some information.

Mr. Shaughnessy—The statement made by Mr. Caine in reference to the Western Pacific seems to be eminently just and fair. At the close of the last fiscal year, June 30, 1910, the Western Pacific was still in the hands of the construction company and is yet. It is our information that they will not begin operating a full passenger-train service until some time in the spring or summer, at which time they expect to be in condition to begin full operation. Heretofore since the advent of the Western Pacific in Nevada it has been a continual outlay of money, and

while the company has been operating a train service, still the revenues produced from that service have gone into further construction of the property to complete it. I think that this board can very well afford to encourage a property like the Western Pacific Company. It is going to result in the upbuilding and development of a great portion of the State of Nevada and will eventually bring in many thousands of dollars in taxes to the people of this State. I think a valuation of \$7,500 on the main line is entirely fair under the circumstances, and sidetracks about \$2,000 per mile.

Governor Oddie—What were they last year, the main line and sidetracks?

Mr. Shaughnessy—The main line last year was \$5,000 and sidetracks \$1,500.

Mr. Weathers—Mr. Chairman, I move that the Western Pacific, main line, be assessed at \$7,500, and \$2,000 upon the sidetracks.

Motion seconded by Mr. Lemaire.

Upon roll-call the motion carried unanimously.

Miscellaneous Railroads

Governor Oddie—The next question is No. 23, miscellaneous railroads.

Mr. Lemaire—Mr. Chairman, I think that that should be miscellaneous property, for the reason that under that head it would include any and all property not assessed by this board and on which no valuation has been placed, and I make a motion that the order of business be changed to miscellaneous property instead of miscellaneous railroads and that that be left to the various Assessors.

Motion seconded by Mr. Miles.

Mr. Whitehead—Mr. Chairman, would it be all right to place that under the head of miscellaneous property including all property not assessed by the board?

Governor Oddie—Will you include that in the motion?

Mr. Lemaire—Do you think that would be best?

Governor Oddie—Yes.

Postal Telegraph Company

Mr. Randall—Mr. Chairman, I would like to ask if anyone knows anything about the Postal Telegraph Company.

Governor Oddie—Under the motion made several days ago that was carried, that was left to the various Assessors; all telegraph and telephone companies, except the Western Union, were left to the various Assessors, and the board passed on the Western Union.

Mr. McTerney—Mr. Shaughnessy may give us some information.

Governor Oddie—Then I will ask Mr. Shaughnessy.

Mr. Shaughnessy—I stated formerly here before the board that the

Postal Telegraph Company, while it is in partial operation in the State between various points, is still under construction, and for that reason we are not prepared to make a full report through the Commission, and day before yesterday, I think it was, when that subject was before the board, I advised that I would be unable to reach any basis by which we could figure what the valuation of the Postal Telegraph Company's property was at that time, and I think it is proper to leave it to the various Assessors.

Miscellaneous Property

Mr. Miles—Mr. Chairman, I understand by the previous motion that the Nevada Northern Railway was placed at the bottom of the list.

Governor Oddie—Yes, that will follow this miscellaneous property.

Mr. Miles—I did not wish it to be thought by any one that it should be included in this motion.

Governor Oddie—Well, will you withdraw that motion?

Mr. Lemaire—Yes, I will withdraw that motion.

Nevada Northern Railroad

Governor Oddie—Well, then, if the board please, we will take up the Nevada Northern.

Mr. Ingalls—Mr. Chairman, I believe there is a motion before the board regarding this Nevada Northern.

Governor Oddie—Yes, there is a motion before the board, Mr. Ingalls. I will ask the Clerk to state the motion as it is on the Nevada Northern. With the permission of the board we will take up the Nevada Northern Railroad now.

The Clerk—The motion of Mr. Whitehead pending as unfinished business, that the Nevada Northern Railway Company be assessed at \$14,000 per mile on its main line and to include the branch line on which its ore trains run from the switch east of East Ely to the concentrating plant of the Steptoe Valley Smelting and Mining Company, at the same valuation of \$14,000 per mile.

Governor Oddie—Was that motion seconded?

The Clerk—Yes.

Governor Oddie—Now we are open for discussion on this matter.

Mr. Sitton—I would like to hear a word from Mr. Shaughnessy regarding that, whether that \$14,000 a mile is a fair valuation or not.

Mr. Shaughnessy—On the basis of the earnings of the Nevada Northern Railway Company, I can say it can very properly stand an assessment of \$14,000 per mile. I suggested the other day at the close of my remarks that a valuation of \$12,000 might be placed and as the amended motion has been made to \$14,000, I can say that it will stand that assessment justly upon an earning basis or a valuation basis, or any basis they wish to apply, and further by comparison with what other properties are

assessed at it will also be proper to place such a valuation as that upon the property. The assessed valuation placed upon the Nevada and California Railway, with net earnings of \$550,000 last year, was \$14,000, while the Nevada Northern with net earnings of \$930,000 can certainly very properly stand the same assessment. The character of both lines is very similar in the matter of construction and cost. I think on a reproduction basis that the Nevada Northern is equally as valuable as the Nevada and California. I don't think there would be but a very few dollars either way in the value of construction. They are both branch lines for the Central Pacific Railway and on the earning basis comparison they should be assessed at the same figure.

Governor Oddie—What is your pleasure, gentlemen, in regard to this?

Mr. Miles—Mr. Chairman, I ask at this time that this matter be postponed one day in order that I may notify the company of the proposed raise, as I was requested to do so. Immediately after our adjournment yesterday evening I sent a telegram to the superintendent of the road, and will read it to you:

L. G. CANNON, *East Ely, Nevada:*

Proposed raise of Nevada Northern Railway to \$14,000 per mile.
Will likely adjourn tomorrow.

I signed my name. To that message I have had no reply. I have heard nothing from it, and I presume it is for the board to take up and do as they believe is just.

Governor Oddie—I will state, gentlemen, that as this matter stands, Mr. Miles has done the right thing in notifying these people as he agreed to do, but the railroad company had notice that this board would meet at a certain time, and they stated to Mr. Miles that if their assessment was raised from the present rate they would want to be heard. Now, they knew that it would take at least two days for them to come here, and that would necessitate holding this board at an expense to the State—quite an item each day—and it does not seem fair to me that they should expect this board to hold open for two days after the business is accomplished to give them a chance to be heard.

If it had been a case of unavoidable accident or sickness, then the matter would be different, but as it stands the only reason why they ask the board, the only excuse they offer for the keeping of the board, is that the assessment might be raised; in other words, that if the assessment is to be raised, they want the board to remain over two days longer, which seems to me to be unreasonable, and it would be impossible for some to stay, and some have made arrangements, and the Legislature meets Monday, so it seems to me, Mr. Miles, that they are asking almost an impossibility in this matter. It is putting you in an awkward position to put it this way and we all realize that you have done the best that could be done. You have done your duty in the matter.

Mr. Miles—I feel as though I have.

Governor Oddie—I would like to hear something from the other members.

Mr. Weathers—Why not have the sidetracks included?

Governor Oddie—Well, have the sidetracks included in the one motion. It will be simpler. Is there not a double line from the mines to the smelter part of the way?

Mr. Miles—For a short distance you can say there is a double line. There is a line on the north side of the town, and also a line through the town.

Governor Oddie—Would this include both of those lines?

Mr. Miles—No, it would include only one.

Governor Oddie—What would include the second line?

Mr. Miles—Besides the main line it would include the line running to the switch, perhaps seven or eight miles. That would take in everything except this high line which runs on the north side of the town, that is the line the ore trains are run over.

Governor Oddie—That goes up to the mine. How many miles is that?

Mr. Miles—Two miles. It has been given in as sidetrack.

Attorney-General Baker—I think it might avoid confusion if we take these two items separately.

Governor Oddie—Then we will ask the Clerk to call the roll on the main line as the motion stands now.

Upon roll-call the motion carried unanimously.

Governor Oddie—Now the question is on the sidetracks of the same.

Mr. Weathers—I move that the sidetracks be left the same as they were last year, \$2,500.

Mr. Ingalls—Mr. Chairman, comparing this road with the Nevada and California, I think we can put the sidetracks the same as the Nevada and California, \$3,200 per mile.

Governor Oddie—I will state, gentlemen —

Mr. Weathers—I will withdraw my motion.

Governor Oddie—I would like to get a little information about this. That high line is the line over which all the ore goes to the smelters.

Mr. Miles—Except in cases when the high line is out of order they run through town. All the ore is practically hauled over this high line.

Governor Oddie—The other line can do the same work?

Mr. Miles—Their franchise provides, in case the high line is out of order and cannot be used, that they may run through the town, but all the ore trains are supposed to run over that line.

Mr. Whitehead—Mr. Chairman, in order to make the assessment uniform as compared with other roads assessed, main-line roads, I move that the sidetracks on the Nevada Northern be assessed at \$3,200 per mile.

Motion seconded by Mr. Lemaire.

Governor Oddie—I will ask the Clerk to state the motion. The Clerk stated the motion.

Mr. Miles—Mr. Chairman, I would like to know if the name of the road is correct? Does it state there Nevada Northern Railroad?

The Clerk—Railway Company.

Mr. Miles—Correct.

Governor Oddie—Are there any further remarks?

Question called for.

Upon roll-call the motion carried unanimously.

Miscellaneous Properties

Governor Oddie—Now the question is No. 23, miscellaneous properties. Mr. Lemaire, you started to make a motion and withdrew it. I think it would be just as well to make a motion as that, under the order of business, No. 23, miscellaneous railroads be miscellaneous properties.

Mr. Lemaire—Mr. Chairman, I make the motion that the order of business be changed, No. 23 to read miscellaneous properties.

Motion seconded by Mr. Norris.

The question was put, and the motion carried.

Governor Oddie—Now that is before the board, gentlemen—miscellaneous properties.

Mr. Whitehead—Mr. Chairman, I move that miscellaneous properties, including all property not heretofore assessed by the board, be left to the various Assessors.

Motion seconded by Mr. Lemaire.

Upon roll-call the motion carried unanimously.

Mr. Miles—Mr. Chairman and gentlemen, I want to say that I am pleased with the way this business has been conducted. It has been harmonious and conducted in a business-like manner and I at this time move to thank the Railroad Commission and the State Board of Revenue for the assistance they have extended to the Board of Assessors.

Mr. Whitehead—Mr. Chairman, I have a little resolution I would like to offer along that line. In view of the fact that we were unable to assess all telegraph, telephone and electric and power lines on account of the lack of information that we had, I will offer this resolution:

WHEREAS, The Railroad Commission has offered to assist the State Board of Assessors in obtaining information in regard to the assessment of telegraph lines, telephone lines, electric and power lines, be it

Resolved, That we, the State Board of Assessors, through the honorable Chairman of the Board, do respectfully request the Railroad Commission to obtain all the information possible on the subjects above named and forward the information obtained to the various Assessors.

Also, that we tender the Railroad Commission a vote of thanks for the valuable assistance rendered at this meeting.

Governor Oddie—Mr. Whitehead, may I make a suggestion? Would it

not be a good plan that the Railroad Commission be requested to forward a copy of all data they obtain on these matters to the various Assessors? They would get it quicker then. So I would suggest that change.

Mr. Whitehead—You would suggest putting that in, instead of reporting to the next board to forward it to the various Assessors?

Governor Oddie—Yes, as they obtain the information.

Mr. Ingalls—Do I understand that the law gives them authority to get this data on these different things? If not, we ought to recommend that the Legislature pass laws authorizing them to get this data. I am just asking for information.

Mr. Shaughnessy—I will say, Mr. Ingalls and gentlemen of the board, that the Railroad Commission have jurisdiction and have data, or can secure data which is not completed at this time, upon all of the mentioned properties with the exception of power lines. Their jurisdiction does not extend to power lines. In response to the resolution the Railroad Commission will be very glad to help this board in securing the desired information and will forward it to the various Assessors as soon as we secure it. Many of the reports will be rendered now after the close of the year and we will be perhaps able to furnish the data some time next spring. We would also like the Assessors to feel free to call upon the Railroad Commission for any specific information they think of themselves that we should not happen to think of.

Governor Oddie—Mr. Miles, will you permit Mr. Whitehead's resolution to take precedence over yours, because Mr. Whitehead's embodies some new ideas?

Mr. Miles—I would like to hear the resolution read again.

Governor Oddie—Will you read that again, Mr. Whitehead?

Mr. Whitehead read the resolution again.

Mr. Miles—All right.

Mr. Lemaire—Mr. Chairman, I make a motion that this resolution be drafted into our minutes and be a part of our minutes.

Motion seconded by Mr. Sitton.

Governor Oddie—Is there anything further?

STATE TAX RATE

Mr. Miles—Mr. Chairman and gentlemen, I feel as though we should go into the matter of requesting the Legislature, if possible, to reduce our state tax. Our property is increasing from year to year, and our county taxes have been decreasing in many cases, and I feel as though our state tax should be reduced. There certainly should be an effort made to reduce it. It is now 60 cents, and I believe it can be reduced and hope it can, and I would suggest that the members of the board express themselves to some extent in that line, and if possible to put the matter up in proper form to the Legislature and have them act upon it.

Governor Oddie—I would suggest that Mr. Eggers, the State Controller, give us some views on that.

Mr. Eggers—Mr. Chairman, in reply to Mr. Miles I will state that my present report is on your table now and in the State Printing Office. I did not mention that fact, leaving it entirely to the Legislature and to the Governor. Under the circumstances, there is a rumor of a great expenditure in the way of new building, especially about this Capitol building, and under those conditions under this present law, the Newlands law, I believe, we are within ten cents of the limit. Fifty cents was to be the limit under that law, 50 cents state and 50 cents county. Now the State, of course, has not gotten quite to it yet, but I believe if it is possible for the Legislature to make the levy 50 or 55 even, I am surely in favor of it and will urge it by the time we get in all our revenue and everything straightened out. Some of the money comes in late. It did not get into my report, but we have it now. In my report two years ago I did recommend it. They did reduce it. I cannot figure what the Legislature intends to do. If they intend to carry on and go through with the present buildings, I am sorry to state that I do not believe there will be any chance to reduce the tax this year because it is going to take money to build that prison. What the extent is I cannot state. It is all guesswork. I have got to guess at it, but I will assure this board if I can according to the figures, I have the people at heart the same as you have, and if the taxes can be reduced I shall urge it later on after we see what is incidental. If they expect to carry the prison through as slated now and also this Capitol building under existing circumstances we are running now two or three outside places. We have no estimate, but if we expect to build a new Capitol or half a new Capitol I would not promise you a reduction in the tax rate of this State. I could not make the recommendation because I know some of them would come to my office to know where the money was.

Governor Oddie—Gentlemen, I would like to say just a few words as we are about to adjourn. I want to thank you all cordially for the very courteous treatment you have all shown me in this board. This has been my first experience, and I assure you it has been a very pleasant one. You have all conducted yourselves as gentlemen, and everybody has been serious about the work, and you have all done your duty well, and you have been a credit to your State.

I want to congratulate you gentlemen on the splendid way that you have conducted the meetings of this board, and I want to say in regard to revenue: I have not gone into the various details yet, the possible extensions for the future. I would like to see the tax rate reduced as much as possible, and I have some suggestions in my message to the Legislature, but it will deal with some very broad questions relating to

the whole State and I hope it will meet with your approval. I think when you study it carefully you will see it is based on reason and facts. I think you will realize that some very important things can be carried out for the State if the suggestions in the message are listened to by the Legislature in the right way. I think it will mean this, it will help all the Assessors in getting at just taxation.

Now, in regard to the heavy expenses mentioned by Mr. Eggers, it has not been called to my attention. That is something I knew nothing about. But in regard to the prison, you all know that the State has been driven to a heavy expense, and just two days before my inauguration contracts were signed for the material for the new prison. This means an enormous expense. The Prison Board has not met yet to determine what is to be done, but we will meet in a very short time. We are getting data, and the Attorney-General is studying the matter with us. We cannot say at this time just how much money the State will have to spend in the prison construction because we do not know the exact status, but we do know that the last board two days before it went out of existence signed up an enormous contract, and whether that is too much for the material to be supplied and the work to be done we have not determined and we cannot determine it at this time, but the fact is that the State as it stands today is obligated for a large sum of money, but we will take that matter up and study it carefully and give it the very best that is in us. I want to thank you gentlemen for your courteous treatment of me.

Mr. Eggers—Mr. Chairman and gentlemen of the board, I believe that each County Auditor now has a book of personal property tax receipts in his possession ready to deliver to you. I will state that I only sent one this year so far on account of that same cause, hoping that the Legislature might reduce the rate and that has been the custom in the past, that one book is sent every two years when the Legislature is in session, and I hope that will be sufficient until the Legislature changes the rate either to 50 cents or whatever they wish and in case you cannot get along with that one you will have to give me notice in time, and perhaps we can persuade the State Printer to print some extras, but I don't like to have him print with the 60-cent rate when perhaps it might be a little less. And also the Sheriff's, I believe, all have their liquor-license books. You should have them by this time. Poll-tax books have also been sent to each County Treasurer ready to deliver to you as soon as they sign them.

Governor Oddie—Is there any further business to come before the board, gentlemen? If there is no further business, I presume a motion to adjourn would be in order.

Mr. Lemaire—Mr. Chairman, I move then that we adjourn *sine die*.

Motion seconded by Mr. McTerney.

The question was put, and the motion carried.

Accordingly, at 3:30 p. m. January 13, 1911, the board adjourned *sine die*.

CHARLES A. NORCROSS,
Clerk of the Board.

AFFIDAVIT OF REPORTER

STATE OF NEVADA, }
COUNTY OF ORMSBY. } ss.

James D. Finch, being first duly sworn, deposes and says: That the above and foregoing is a full, true, and correct transcription of stenographic notes of the minutes of the State Board of Assessors with the State Board of Revenue for the session beginning January 9, 1911, and ending January 13, 1911, both dates inclusive, said minutes having been stenographically reported and transcribed by affiant, and the same is a complete report of said meeting.

JAMES D. FINCH.

Subscribed and sworn to before me this 25th day of March, A. D. 1911.

[SEAL]

C. H. PETERS,

Notary Public, Ormsby County, State of Nevada.

APPENDIX

APPENDIX

Following is a transcript of gross earnings, operating expenses, net earnings, capitalization per mile (which is the stock and bonded indebtedness), total cost per mile of line to June 30, 1910, assessed value per mile, 1910, per cent of assessed value to total cost of line June 30, 1910, net operating revenues per mile of road, 1910, gross taxes paid by carriers to State and counties for years 1908, 1909, and 1910, mileage, and net taxes paid per mile.

These figures were taken from the annual report of the Railroad Commission for the year ending June 30, 1910, which was furnished to the members of the Board of Assessors and used by them in finding the fair valuation of the different railroads:

EXHIBIT OF RAILROAD, TELEPHONE, TELEGRAPH, AND EXPRESS COMPANY OPERATIONS FOR THE YEAR 1910, AS SHOWN BY THE RAILROAD COMMISSION.

Railroad or company	Operating revenues (gross)	Operating expenses	Net operating revenue or deficit
Atchison, Topeka and Santa Fé.....	\$86,971,313.00	\$55,945,464.52	\$31,025,848.48
Bullfrog-Goldfield Railroad.....	128,559.09	132,402.31	<i>3,843.22</i>
Eureka and Palisade Railway.....	109,417.07	105,147.70	4,269.37
Las Vegas and Tonopah Railroad.....	162,616.90	206,040.12	<i>43,423.22</i>
Nevada and California Railway.....	1,192,154.16	640,477.61	551,676.55
Nevada-California-Oregon Railway.....	447,857.17	218,604.34	229,252.83
Nevada Central Railroad.....	60,096.43	82,938.52	<i>22,842.09</i>
Nevada Copper Belt Railroad.....	9,759.89	6,237.82	3,522.07
Nevada Northern Railway.....	1,511,809.47	581,266.76	930,042.71
San Pedro, Los Angeles and Salt Lake...	6,062,822.20	5,305,894.51	786,927.69
Silver Peak Railroad.....	16,692.23	14,527.71	2,164.52
Southern Pacific Company.....	95,189,004.70	52,628,529.98	42,560,474.72
Tonopah and Goldfield Railroad.....	789,204.71	585,140.01	204,064.70
Tonopah and Tidewater Railroad.....	421,529.22	278,695.46	142,833.76
Virginia and Truckee Railway.....	297,286.35	185,403.78	111,882.57
Wells, Fargo, & Co.	27,178,651.94		3,371,092.39
Western Union Telegraph Company ^a	30,541,072.55	23,193,965.66	7,347,106.89
Pacific Telegraph and Telephone Co. ^b	13,055,539.00	9,612,984.00	3,442,555.00

^aReport for year 1909.

Wells, Fargo & Co. Intrastate revenues \$850,185.68. Report for 1910 not received.

^bPacific States Telegraph and Telephone Company, Nevada revenue for 1910, \$59,119.

Italic figures denote deficit.

STATEMENT OF CAPITALIZATION, TOTAL COST PER MILE OF LINE, ASSESSED VALUE PER MILE, PER CENT OF ASSESSED VALUE TO TOTAL VALUE, AND NET REVENUE PER MILE OF ROAD AS SHOWN IN THE ANNUAL REPORT OF THE RAILROAD COMMISSION

Railroad or company	Capitalization and bonded indebtedness per mile, 1910	Total cost per mile of line June 30, 1910	Assessed value per mile, 1910	Per cent of assessed value of total cost, June 30, 1910		Net operating revenue per mile road, 1910
				1909	1910	
Barnwell and Searchlight Railway	\$11,961.00	\$11,973.88	\$2,500.00	26.06	20.88	\$272.01
Bullfrog-Goldfield Railroad	47,479.00	46,310.00	4,500.00	12.96	9.72	46.30
Central Pacific Railway	144,681.00	154,860.84	28,000.00	12.30	18.06	6,816.77
Eureka and Palisade Railway	3,884.00	4,154.68	1,700.00	.....	40.92	48.52
Las Vegas and Tonopah Railroad	7,565.00	15,966.12	4,500.00	36.38	28.18	217.69
Nevada and California Railway	15,400.00	15,082.26	14,000.00	96.76	93.13	.....
Nevada-California-Oregon Railway	17,287.00	17,574.84	3,500.00	17.65	19.92	1,245.87
Nevada Central Railroad	16,078.00	16,063.23	1,350.00	.....	8.40	302.41
Nevada Copper Belt Railroad	69,179.00	19,476.32	.....	.....	.....	209.72
Nevada Northern Railway	18,173.00	16,868.79	10,000.00	54.85	59.26	5,663.89
San Pedro, Los Angeles and Salt Lake Railroad	74,269.00	71,063.17	5,000.00	12.74	7.03	749.93
Silver Peak Railroad	11,428.00	10,654.84	1,700.00	.....	15.95	123.11
Tonopah and Goldfield Railroad	33,250.00	36,856.01	10,000.00	31.79	27.13	1,858.34
Tonopah and Tidewater Railroad	24,762.00	24,161.66	6,000.00	24.91	24.83	789.79
Virginia and Truckee Railway	74,086.00	74,269.74	8,500.00	11.18	11.44	1,668.01
Western Pacific Railway	.....	98,235.19	5,000.00	.....	5.09	.....

(Italic figures denote deficit.)

**GROSS TAXES PAID BY CARRIERS TO STATE OF NEVADA, FOR YEARS 1908, 1909 AND 1910, AS SHOWN BY THE
ANNUAL REPORT OF THE RAILROAD COMMISSION**

Railroad or company	1908	1909	1910	Mileage, 1910	Taxes per mile, 1909	Net taxes per mile, 1910
Barnwell and Searchlight Railway		\$616.42	\$1,103.52	\$11.60	\$53.14	\$35.13
Bullfrog-Goldfield Railroad	\$11,350.00	9,141.46	14,925.20	83.01	110.14	179.80
Central Pacific Railway	182,008.52	179,343.11	294,779.45	448.62	398.54	657.08
Eureka and Palisade Railway	4,413.99	4,361.29	4,347.27	88.00	49.56	49.40
Las Vegas and Tonopah Railroad	24,333.60	45,069.57	30,529.53	196.47	225.35	153.05
Nevada and California Railway	90,945.93	71,993.19	98,477.76	222.73	324.29	442.14
Nevada-California-Oregon Railway	1,973.85	2,147.94	2,263.96	28.14	76.71	80.45
Nevada Central Railroad	4,733.00	4,684.10	4,372.75	93.30	50.36	46.86
Nevada Copper Belt Railroad			596.00	14.00		41.86
Nevada Northern Railway	19,153.30	20,976.00	36,939.67	165.08	127.13	223.95
San Pedro, Los Angeles and Salt Lake Railroad	47,322.79	57,969.94	65,964.12	243.02	238.56	271.39
Silver Peak Railroad		1,055.16	1,199.93	19.00	55.54	63.15
Southern Pacific Company						
Tonopah and Goldfield Railroad	55,419.03	45,850.66	34,453.74	109.86	420.65	313.61
Tonopah and Tidewater Railroad		6,547.31	5,234.84	36.25	181.86	144.41
Virginia and Truckee Railway	15,600.12	16,388.66	17,505.49	67.48	242.79	259.42
Wells, Fargo & Co.		2,657.74	2,543.26			
Western Union Telegraph Company	4,752.41					
Pacific Telephone and Telegraph Company	1,695.10	1,727.00	1,434.00			
Central Pacific Railway-In California	550,282.63	680,721.52	863,345.24	749.33	843.00	1,152.16
San Pedro, Los Angeles and Salt Lake Railroad	85,702.02	96,412.70	92,595.26	241.22	399.69	383.82
In Utah	108,838.67	130,360.49	126,566.69	496.67	261.42	253.81



BEFORE THE INTERSTATE COMMERCE COMMISSION

Railroad Commission of Nevada,

Petitioner,

v.

The Southern Pacific Company, The Nevada and California Railway Company, Union Pacific Railroad Company, Chicago and North-Western Railway Company, Lake Shore and Michigan Southern Railway Company, and The New York Central and Hudson River Railroad Company,

Defendants.

Petitioner's Opening Brief

R. C. STODDARD,

Attorney-General.

H. F. BARTINE,

Counsel for Petitioner.



BEFORE THE INTERSTATE COMMERCE COMMISSION

RAILROAD COMMISSION OF NEVADA,

Petitioner,

v.

THE SOUTHERN PACIFIC COMPANY, THE NEVADA AND CALIFORNIA RAILWAY COMPANY, UNION PACIFIC RAILROAD COMPANY, CHICAGO AND NORTH-WESTERN RAILWAY COMPANY, LAKE SHORE AND MICHIGAN SOUTHERN RAILWAY COMPANY, AND THE NEW YORK CENTRAL AND HUDSON RIVER RAILWAY COMPANY,

Defendants.

STATUS OF THE CASE

This proceeding is brought under the provisions of Section 21 of the so-called Railroad Commission Law of this State. Certain residents, business men and firms of the City of Reno, in the State of Nevada, having filed with the Railroad Commission of Nevada a complaint in writing setting forth that the charges upon west-bound freight over the lines of the Southern Pacific Company and the Nevada and California Railway Company destined for Nevada points were unreasonable, unjust and discriminatory, and also that the rates charged by said railroad companies from said City of Reno to other Nevada points were such that, taken in conjunction with the west-bound rates referred to, it was impossible for said City of Reno to distribute goods in Nevada territory in competition with Pacific Coast distributing points, the said Railroad Commission of Nevada duly notified said railroad companies that the matter would be investigated on the 25th of May, 1908, and invited them to participate in the investigation. This the railroad companies declined to do upon the alleged ground that the rates to be investigated were interstate, and not within the jurisdiction of the Nevada Railroad Commission.

The investigation was begun on said May 25, 1908, and continued until June 6th, following. Thereafter, the said Railroad Commission of Nevada duly notified said railroad companies of the conclusions which

it had reached, and requested certain reductions in rates. The railroad companies paid no attention to this request, and a little later the Railroad Commission of Nevada, the petitioner herein, filed with the Interstate Commerce Commission the original petition or complaint in this proceeding. The answers of the defendants having been duly filed, a formal hearing and taking of testimony was had at Reno, Nevada, before Mr. Examiner Lyon, on March 29, 30, and 31, 1909. Prior to said hearing, petitioner, by leave of the Interstate Commerce Commission, had filed a supplemental petition setting forth all the rates complained of, to which the original defendants had duly answered. The associated jobbers of Los Angeles and the Traffic Bureau of San Francisco had also appeared in the action as interveners, on the side of the defendants, and in opposition to the demands of petitioner. Subsequent to the hearing, petitioner was directed to file a brief on the question of whether other railroads forming eastern connections of the Southern Pacific Company should be brought in as additional defendants. This was done, and the original defendants filed a brief in answer. Still later, by leave of the Interstate Commerce Commission, petitioner filed an amended petition, bringing in as new defendants the Union Pacific Railroad Company, Chicago and North-Western Railway Company, Lake Shore and Michigan Southern Railway Company, and the New York Central and Hudson River Railway Company.

The Union Pacific Railroad Company filed an answer which, in substance, is the same as that of the Southern Pacific Company, and the Chicago and North Western Railway Company for its answer adopted that of the Union Pacific. The other new defendants made no answer or appearance in the cause. The answers of the Union Pacific Railroad and the Chicago and North-Western Railway show no interest in the subject-matter of the controversy, although the amended petition specifically asked that they be required to do so. They were represented at the final hearing by Mr. F. C. Dillard, but no testimony was offered on their behalf, nor was any attempt made to show that they had any interest to be affected by the proceeding. The answer of the Southern Pacific Company to the amended petition shows that the company named has acquired full control of the Nevada and California Railway Company, which practically eliminates the last-named company from separate consideration in the case.

On October 25 and 26, 1909, the cause came on for final hearing. Some additional testimony was introduced, and it was stipulated that the testimony given in the Salt Lake case should be considered as testimony in this one as far as it might be applicable. Specifically, it was agreed

that the testimony of witnesses Luce, Spence, and Jones, given at Salt Lake, should be deemed evidence in this case. After oral argument by H. F. Bartine, on behalf of petitioner, and C. W. Durbrow, for defendants, the cause was finally submitted, and time allowances were made to the respective counsel in which to file briefs.

I

A cursory reading of the petition, including the prayer, makes it perfectly clear that the gravamen of the complaint is the so-called "back-haul charge" imposed by the final carrier, the Southern Pacific Company—that is, in addition to the joint rate from the East, to which all the carriers agree and in which they all have a *share*, the final carrier imposes an additional charge for its own sole use and benefit, which charge is the rate from Sacramento back to the Nevada point of destination.

II

NOT A JOINT RATE

There being neither agreement nor division with any connecting road, while the charge on freight from Chicago to Reno might technically be termed a "through rate," it certainly is not a "joint rate." Clearly, no order could be made respecting this back-haul charge against a road which has entered into no agreement concerning it, and which has no share in the charge. The new defendants, which attempt by answer to justify this charge upon the ground that conditions at the Coast terminals and at interior points are different, simply make an argument in favor of the position of the final carrier, and as an argument it should carry no more weight than a similar contention made by one who is not a carrier at all. Less, in fact, because the "argument" rests upon a purely selfish motive, in this: That the connecting carrier making it may desire to apply the same method to its own line, and to have a decision of the Commission upon which it may rely as a precedent.

With respect to this charge complained of, the Southern Pacific Company must necessarily make its own case and furnish its own evidence. The burden is upon that company to do so. It is a settled rule, both before the Interstate Commerce Commission and the courts, that, where a charge for a shorter haul is greater than for a longer haul, the shorter being included within the longer, the burden is upon the carrier to justify the charge. In this case, if the testimony of the defendant satisfactorily shows that the difference in conditions justifies the charge complained of, the Interstate Commerce Commission should so find.

If the showing does not amount to a justification, the decision should

be for the complainant, either to the extent of eliminating the back-haul charge *in toto*, or the reduction of that charge to such a rate as the evidence shows to be just and reasonable.

III

THE DEMAND IS, IN EFFECT, FOR TERMINAL RATES

The eliminating of the "back-haul charge" would be equivalent to granting terminal rates to Reno and other Nevada points, and this is the specific demand made by complainant. The averment is that the charge from Chicago to Reno is the charge from Chicago to Sacramento plus the local charge from Sacramento back to Reno. Obviously, if the local back is taken off it will leave the rates to the Nevada points named just the same as to Sacramento. In other words, the Nevada points will have full terminal rates, and this is what is asked for in the petition. Outside of this main question everything contained in the petition is merely matter of inducement, or is pleaded in anticipation of stereotyped defenses, which latter, it may be conceded, was not necessary, and might be considered harmless surplusage.

IV

DEFENDANTS CLAIM THAT THERE IS NO BACK-HAUL CHARGE

The defendants claim that there is no such thing as a "back-haul charge" for a service not actually rendered, but that, in fixing rates for Nevada points, Sacramento, the nearest Coast terminal, is taken as a basing point, and that Nevada charges are simply made up by adding to the charge to the basing point the amount of the local rate from that point to the Nevada destination. This is nothing more or less than a play upon words. It does not in any way change the palpable fact that the charge for the shorter distance is very much greater than the charge for the longer distance. No matter how they define it, or to what technical quibbles they resort, the burden is cast upon them to prove that the higher charge for the shorter haul is justified by the conditions which exist. This, in our judgment, the defendants have failed to do. So far from it the proof is overwhelmingly against them. An examination of the testimony shows this to a mathematical certainty.

V

THE TESTIMONY AS TO RATES

It is not necessary for us in this brief to go greatly at length into the actual charges to Nevada points compared with the charges to Sacramento, and the resulting discrimination against the said Nevada points. The actual charges and discriminations, showing the disadvantage under

which the Nevada points labor, are most admirably and comprehensively set forth in the exhibits prepared and presented by Witness McCune. Besides, the original defendant, the Southern Pacific Company, does not deny that the rates complained of are the rates actually in force. Neither is it denied that the application of these rates virtually gives the Coast terminals control of the Nevada commercial field, and places Reno, Winnemucca, Elko, and other Nevada points at a marked disadvantage. It is sufficient to say here that the examples given in the petition fairly illustrate the situation with reference to most of the commodities from the great trade centers of the East destined for Nevada points. There are, however, some exceptions to this general rule, of which the following is an approximately complete list:

- Apples.
- Automobiles, passenger and freight, and extra parts.
- Bananas.
- Beer, in wood.
- Bones.
- Broom corn.
- Buggies, carriages, sleighs, wagonettes and other light passenger vehicles.
- Butter, butterine, oleomargarine, eggs, cheese and dressed poultry.
- Cars, street.
- Barley, corn, rye, oats, and speltz, CL and LCL.
- Bran and shorts, CL and LCL.
- Brewer's grits, brewer's meal, corn meal, corn chop or chop feed, chopped corn, cracked corn, and hominy.
- Buckwheat, CL and LCL.
- Wheat, CL and LCL.
- Coal.
- Cooperage.
- Cranberries.
- Fertilizers, N. O. S.
- Guano.
- Household goods, CL and LCL.
- Live stock.
- Machinery, mining.
- Mineral water bottles, returning.
- Oil cake and oil-cake meal.
- Onions.
- Onion sets, LCL.
- Packing-house products.
- Pineapples.
- Plaster, building.
- Poultry, alive.
- Railway equipment.
- Staves and headings.

[NOTE—Rates on above articles are named in carload lots except as noted by the abbreviation LCL, in which case rates are named in less-than-carload lots. No intermediate terminal rates are named from points east of Chicago.]

These commodities are delivered in Reno at terminal rates, and, of course, with respect to all such freight, Reno can compete in Nevada with the Coast terminals. Consequently they can be sold to the Nevada consumers as cheaply as to those residing in California. To these charges we have no complaint to make, but ask that the entire list of classes and commodities from eastern points to Nevada points be placed upon the same basis of charges.

In this connection it is proper to say that the purpose of this proceeding is to obtain lower rates for the Nevada consumer, but this can only be accomplished by according lower rates to the jobber as well as to the consumer who receives his goods direct, without the intervention of the local merchant.

VI.

AS TO WATER COMPETITION

In justification of the charges complained of the defendants contend that the rates to the Coast terminals are not commercially remunerative; that they are rates forced down by water competition, and that it would not be fair to compel the road to establish the same rates at interior points where no water competition exists. In effect, the railroads enter a plea of confession and avoidance (or attempted avoidance). Let us consider this plea somewhat in detail.

First, it is too general, because there is an almost total absence of specifications. We are told that there are 250,000 or 300,000 tons of freight brought annually to the Pacific Coast from the Atlantic seaboard, and that this constitutes a substantial competition affecting rates; but no attempt is made to demonstrate along mathematical lines the extent to which such a competition, if actually existing, would naturally affect the rates. We are simply treated to the loose generality that there being such a water tonnage it necessarily results in a competition which forces the railroads to adopt the present terminal rates. Such a generality standing by itself proves almost or quite nothing, and the burden is upon the defendants to make proof that is reasonably conclusive. It is not enough simply to present evidence which raises a doubt and leaves the whole question open to conjecture.

Moreover, in making this plea the railroad company does not attempt to show how much the Coast terminal rates fall short of being fairly remunerative. There is simply a bald statement that the rates are too low—that they are forced down by water competition—and that if there were no such competition they would charge higher rates. Such testimony is wholly inconclusive and unsatisfactory. It literally proves nothing with reference to the issues in this case. The railroads are in possession

of detailed data showing by very close approximation the cost of transportation to the Coast terminals, and of course the accounts will show exactly what the receipts are upon that traffic. These two items show at a glance what the difference is between the cost of transportation and the amount realized by the companies. If the receipts are only a bare margin above cost, it is an easy matter for the companies to prove it, and we may be sure that they would be quick to do so.

In this connection it may be brought to the attention of the Commission that, even general as it is, the contention based upon alleged water competition is not fairly made. No matter what road is involved in a proceeding of this kind, it invariably offers evidence of the entire mass of freight which is brought to the Coast as if it all entered into competition with the tonnage of that particular road. In the Spokane case, for example, the same evidence was offered, with reference to the water tonnage, as the Southern Pacific has presented in this case, although the termini of the roads involved are many hundreds of miles apart. The obvious fact is that the water tonnage competes with the entire tonnage carried by all the transcontinental lines. Two hundred and fifty thousand tons of freight by water would be a very substantial competitive factor if pitted directly against the freight carried by the Southern Pacific Company alone to the Coast terminals. But if we take the tonnage of all the transcontinental lines to Pacific Coast territory, and find it to be nearly or quite 3,000,000 tons, it makes the alleged quarter of a million tons brought in by ships look very small and insignificant.

VII

WATER COMPETITION AT TERMINALS DOES NOT JUSTIFY UNREASONABLE RATES ELSEWHERE

It may be conceded that as a purely technical proposition the existence of a very small amount of water competition at the Coast terminals creates such a difference between conditions there and at interior points that lower charges at the terminals and higher charges at the interior points do not in and of themselves constitute a violation of Sections 3 and 4 of the Interstate Commerce Act, thus making them unlawful *per se*. But neither does it follow that a water carriage amounting to but a very small fraction of the railroad tonnage will justify the railroads in charging as much as they please at interior points. No matter how low the charges are at the terminals, interior points should not be charged anything more than just and reasonable rates. A railroad has no right to overcharge the interior in order to make up for lack of profits at the terminals. The theory of the Southern Pacific Company is that it has a right to make up for lack of profits on through business by over-

charging at interior points. See testimony of General Freight Agent Luce at Salt Lake p. 795-6, specifically, and a few of the preceding pages leading up to the matter contained in the two pages named. Here, Witness Luce, with refreshing frankness, admits that if his company does not get fair profits at the terminals it must get the money somewhere else. That is to say, other communities must make good the lack of profits at the terminals.

VIII

SAVINGS ON SHORTER HAUL

Again, the plea of water competition is a narrow one, and incomplete in that it endeavors to rest the question of just rates to interior points upon the sole fact of water competition at the terminals. The enormous saving effected by the shortening of the haul is given no weight whatever. To illustrate: When goods from the East are left at Reno, instead of being hauled over the mountains to Sacramento, the railroad saves the expense of 154 miles of mountain haulage, equivalent to about 446 miles on level ground. If the haul is to San Francisco the saving is of 90 miles more of level haul, or about 534 in all. When the goods are delivered at Winnemucca, as compared with Sacramento the saving in cost of transportation to the railroad is 175 miles plus 446, making 619. When the goods are stopped at Elko, the saving is 446 plus 314 or 758 miles in all. The distance from Ogden to Elko is only 227 miles, with the grades much lighter and easier than those between Reno and Sacramento. Hence, when goods are delivered at Elko instead of being carried on to Sacramento, the railroad saves 75 per cent of the entire cost of carriage to the last-named point. If the goods are delivered at Winnemucca, the saving is about 62 per cent of the cost of carriage from Ogden to Sacramento. If the goods are left off at Reno, the saving to the railroads is 446 miles, or a trifle less than 45 per cent.

These percentages of saving in cost of transportation are computed upon the basis of Mr. Luce's testimony to the effect that the 154 miles of mountain grades between Sacramento and Reno are equivalent to 446 miles on a level. But the country between Reno and Ogden is not a dead level, although it is comparatively level. And the grade is somewhat lighter from Reno west over the mountains than from Sacramento east.

Suppose, then, that we take Commissioner Shaughnessy's carefully prepared statement and figure on that basis. After a close calculation of the freight tonnage moving from Ogden to Sparks, the number of trains, cars and locomotives used in carrying it, and comparing the

movement with that west of Sparks to Sacramento, including the extra fuel, slower time and everything connected with the latter, Mr. Shaughnessy, a thoroughly practical railroad man of long experience, and wholly disinterested, reached the conclusion that the haul from Sparks west to Sacramento costs at least twice as much per mile as from Ogden to Sparks.

Upon this basis the distance between Reno and Sacramento may be considered 308 miles against 542 between Reno and Ogden. Hence, when the goods are left at Reno the company saves in effect a haul of 308 miles equal to 35 per cent of the haul from Ogden to Sacramento. A saving in expense of 35 per cent and an increase of from 50 to 100 per cent in the revenue. At Winnemucca upon this basis the saving would be 308 miles plus 175, the distance east from Reno to Winnemucca, a total of 483 miles, or 57 per cent of the entire haul from Ogden to Sacramento. If the goods are delivered at Elko, upon the same basis of computation the saving to the railroad is approximately 73 per cent of the distance between Ogden and Sacramento.

By either method of calculation it is plain that the railroad effects a saving on goods dropped off in Nevada of from 35 per cent to nearly the entire distance between Ogden and Sacramento. It is equally plain that these savings are wholly ignored in the plea of water competition. There is such competition at the Coast terminals (so it is said), and, therefore, at interior points the railroad charges "all that the traffic will bear." Or, as Mr. Luce rather less bluntly puts it, any charge at the interior point is a fair and reasonable charge if the freight moves freely at such charge.

IX

EXCESSIVE CHARACTER OF CHARGES

The result is that, not content with charging upon the shorter haul to Nevada points the same rates as to Sacramento, the charges for the shorter haul are very much higher, being in most cases the rate to Sacramento plus a local charge back into Nevada, which local is very much higher in proportion to distance than the through rate. As a concrete illustration we may take the case of first-class freight. The rate from Chicago to Sacramento is \$3, to Reno \$4.29, the extra \$1.29 being the local back from Sacramento to Reno. This \$1.29 is 43 per cent of the charge from Chicago to Sacramento, a distance of something like 2,000 miles and including the extraordinarily heavy grade over the Sierra Nevada mountains. At Elko the back-haul charge is \$1.72 $\frac{1}{2}$, or more than 57 per cent of the entire charge from Chicago to Sacramento, while the distance the goods are actually hauled by the Southern Pacific Com-

pany is only 227 miles. And this rate is a blanket rate from Moline, near Winnemucca, all the way back to Cecil Junction, one mile west of Ogden. (See Luce's testimony at Reno, p. 207, *et seq.*)

When we get to Ogden the rate from San Francisco drops at once to \$1.54. This is admitted by the Southern Pacific Company to be a remunerative rate, in the sense that it more than pays the expense of haulage. (See Luce's testimony at Reno, p. 304.)

In view of the fact that the main bulk of the company's east-bound freight goes right through to Ogden, we must conclude that the rate charged is fairly remunerative in a commercial sense. It is not reasonable to believe that a great railroad, costing, as it is claimed, more than two hundred million dollars, is carrying so large a portion of its freight at rates that only a little more than cover the cost of carriage.

X

WHENCE COMES THE RAILROADS' PROFITS?

The \$1.54 is a competitive rate. So is the regular through rate from the East to the Coast terminals. The through freight both ways must constitute, at the very least, one-half of the company's whole business—probably considerably more. If this is carried at just a trifle more than the cost of hauling, the query at once arises whence come the company's profits, which for the year ending June 30, 1908, amounted to 6 per cent on common stock and 7 per cent on preferred, with twenty million dollars carried to surplus? If, on the other hand, these rates are fairly and reasonably remunerative, what is to be said of the arbitrary additions of from 50 to 100 per cent to those rates at Nevada points where the company saves from 35 to nearly 100 per cent in the expense of transportation by not rendering the service?

It is admitted by Witness Luce that the profits come from the other business of the road. (See testimony at Salt Lake, p. 790, *et seq.*)

If one-half of the business fails to pay a just return for the service, and the whole business is fairly profitable, it follows by the most inexorable rule of logic that the other half must pay more than its just proportion. This cannot be defended either in law or morals. If rates are lowered at particular points to meet competition there, the natural effect must be to cut down the average percentage of profits. Suppose, for example, that there were no competition at the terminals, that the terminal business were one-half of the whole, and that the net profits were 6 per cent. Suppose, again, that competition should suddenly spring up at the terminals, forcing reductions in rates there which would cut down the profits on that part of the business to 3 per cent. This would reduce the general average of profits upon the whole business to

4½ per cent. Will it be seriously argued that the road would have a right to raise the rates where there was no competition to figures that would maintain the general average of profits at 6 per cent? Such a contention, we are sure, would never receive the approval of this Commission or of any court.

XI

COST OF ROAD WEST OF RENO

Again, it is both proved and admitted that the portion of the Central Pacific road between Reno and Sacramento was by far the most costly in its original construction, and it is now in its maintenance, of any part of the Southern Pacific Company's main line. There are the heavy mountain cuts, fills, tunnels, culverts, and bridges, together with the twenty-nine miles of snow-sheds, costing for maintenance alone for the year 1908 about \$9,000 a mile. It is conservative to say that in its first cost and present maintenance this piece of road has been and is three or four times as expensive per mile as the general average of the line between Reno and Ogden, including the Lucin cut-off. (See testimony of Witness Nicholas, pp. 37-39.) It will be noted also that the Nicholas estimates do not include the cost of *constructing* the snow-sheds, estimated in the recent California hearing by Witness Scott at \$50,000 per mile. This portion of the line is not used at all in the haulage of west-bound freight for delivery at Reno and points east of that city within the State of Nevada. The west-bound freight delivered directly in Nevada does not add a fraction of a cent to the cost of maintaining that portion of the road. On the other hand, where freight is actually hauled to the Coast terminals and afterwards sent back to Nevada points in job or carload lots, it contributes by just so much to the wear and tear of the road and its equipment, and the company is subjected to the added expense of hauling the freight, not merely over the mountains to the Coast terminals, but of doubling back over a still loftier and steeper grade. Nevertheless, the charge is the same as if this additional double haul really had been made. To simply state this proposition is to condemn the practice in vogue. The railroad officials may split hairs over forms of expression until their vocabulary is exhausted, but they can never convince any fair-minded and intelligent person that it is justifiable for them to charge for a carload of freight hauled from Ogden to Elko, a distance of 227 miles, the same as if it had been hauled to Sacramento and then back to Elko, a distance of 936 miles, or four times the distance actually hauled, or, considering the mountain mileage on a mountain basis as given by Mr. Luce and Mr. Shaughnessy, a distance of 1,400 or 1,500 miles, or more than six times the distance from Ogden to Elko.

There is no conceivable competition by water or otherwise that can justify a railroad company in charging 57 per cent more for a haul of 227 miles than it does to a point 468 miles further on in the same direction on the same line, including tremendously heavy grades, where each mile is the equivalent of at least two average miles of the shorter haul. There must be some profit in the longer haul. Otherwise it would be illegal under the rulings of this Commission and of the courts. It must be a substantial profit or the company would not be so anxious for the business; and, besides, if it is not fairly profitable, it is impossible to account for the large net earnings of the company. But, if there is any profit at all in hauling goods to Sacramento, obviously the same goods laid down at Nevada at the same rates, and with a saving of from 35 to 75 per cent in the cost of hauling, must yield an excessive profit.

It may properly be suggested here that, according to Mr. Luce's testimony (Exhibit 21), it cost, in 1908, \$9,000 per mile to maintain twenty-nine miles of snow-sheds—a total of \$261,000—while Mr. Seger's affidavit (p. 43) shows that it only cost \$413,486.36 for the maintenance of way entirely across the State of Nevada, a distance of about 450 miles.

XII

ILLUSTRATION OF SAVINGS

It is not and will not be seriously contended that a railroad is justified in charging excessive rates at interior points, however small the net returns may be at the terminals. Such action would result in the double wrong of actually overcharging the interior points and at the same time giving the terminals an unconscionable discriminatory advantage in the distributing trade.

In order to determine whether the rates to Nevada points are excessive let us consider the gross freight earnings of the Central Pacific, its gross freight expenses, its cost of freight transportation, and its net earnings:

Central Pacific Railroad, 1907

Gross freight earnings.....	\$20,267,068
Gross freight expenses.....	11,075,998
Cost of freight transportation.....	6,236,699
Net freight earnings.....	9,191,089

Now, let us suppose that this business were all west bound and all consigned to Reno and charged for at the present rates. We would then have the following figures:

Gross freight earnings remain the same.....	\$20,267,068
Gross freight expenses.....	8,893,154
Cost of freight transportation.....	4,053,425
Net freight earnings.....	11,363,914

The gross freight expenses, it will be seen, are reduced by \$2,182,844 in the cost of transportation, and the net earnings are increased in like amount. This is upon the basis of a 35-per-cent saving as per Mr. Shaughnessy's estimates.

The figures are given merely in illustration of the vast saving which results to the company when freight is left off at Nevada points. Some errors may have crept into the computations, but it is not believed that, if so, they will materially affect the conclusions reached. The figures for the year 1907 are used because they are the latest segregations which we have in authentic form, being taken from the affidavit of C. B. Seger, Table 5, p. 42, used in the case of *The Southern Pacific Company v. H. F. Bartine, et al.*, in the United States Circuit Court, which affidavit has been filed as an exhibit in this case. The figures for 1908 would not differ widely from those referred to here. This saving is not given any weight at all by the railroad management. They indulge in loose generalities upon the subject of water competition at the terminals, and rest their case right there.

XIII

NO SUBSTANTIAL WATER COMPETITION AT SACRAMENTO

In so far as water competition is to be considered at all in this proceeding, that at Sacramento is the essential thing, because all the charges complained of are the Sacramento rates plus the local charge back into Nevada. If the rate to Sacramento is one based on water competition, it is very material to know what that competition amounts to. It being incumbent upon the Southern Pacific Company to defend the lower charge for the longer haul, that company should certainly be prepared to show how much freight reaches San Francisco by water from the Atlantic seaboard, and how much of that freight passes up the Sacramento River to the City of Sacramento.

At the hearing before Examiner Lyon, strong efforts were made to draw out of Witness Luce, General Freight Agent for the Southern Pacific Company, how much freight from the Atlantic seaboard reached Sacramento by water. A glance at his testimony shows that upon this point his mind was a complete blank. (See testimony, p. 288, *et seq.*; at Salt Lake, p. 782.) If the General Freight Agent of the company, a man whose duty it is to consider every circumstance and all the conditions which naturally affect freight rates, knows literally nothing as to the competitive freight which moves up the Sacramento River to the city of that name, it is self-evident that the rate to Sacramento is a purely arbitrary one, and that the rates from the East to Nevada points are arbitrary additions to the Sacramento rate. It is one arbitrary added to another arbitrary.

Mr. Luce's testimony in its entirety shows that in fixing the rates from the East into Nevada territory there is no attempt to figure out on business principles what the effect of the water competition is at the terminals, or what would be just and reasonable rates at interior points because of the shorter distance and saving in time and money at such points. The traffic moves, and that proves the rates to be just.

XIV

DEFENDANTS' EFFORTS TO MAGNIFY IMPORTANCE OF WATER COMPETITION

It cannot have escaped the attention of the Commission that the defendants have made a strenuous effort in this case to make a showing of increased water tonnage, as well as reduced rail tonnage to the terminals. The object of the first is to increase the water tonnage as a competitive factor. With reference to the second there is a double motive: First, to make the water tonnage appear more important by comparison; and, second, to reduce the quantity of freight which it is claimed is carried at less than fully remunerative rates.

At the Spokane hearing it was made to appear that the total water tonnage for 1908, including that of the Pacific Mail, would approximate 315,000 tons, of which 250,000 tons was assigned to the Hawaiian line. At the first hearing of this case in March, Mr. Eisfeldt, an employee of the Custom House at San Francisco, gave testimony taken from the records of the Custom House, showing that the total steamship tonnage to San Francisco, Portland, Honolulu, Seattle, and Tacoma for the year 1908 would be 76,615 tons, taking the actual figures for the first six months as a basis, and that the tonnage by sailing vessels would aggregate about 10,000 tons more, making 86,615 tons in all. Or, deducting what went to Honolulu, 15,440 tons, we have 71,175 tons in round numbers. Including Mr. Gregson's estimate of 26,000 tons for Los Angeles, we have a total of 97,000 tons, a little less than one-third of the estimate at the Spokane hearing.

We deduct the Pacific Mail tonnage because that line is absolutely controlled by the Southern Pacific Company, and we can see no propriety in allowing that company to plead a competition for which it is itself responsible, and which it controls. The idea of the Southern Pacific Company competing with itself is absurd upon its face. If any other company could plead this competition, the Southern Pacific Company certainly is estopped from doing so.

XV

UNFAIR AND CONTRADICTIONARY EXHIBITS

At the Salt Lake hearing Mr. Luce, General Freight Agent of the Southern Pacific Company, presented an exhibit showing that from the Atlantic seaboard region (the only section of the country from which goods move by water to the Pacific Coast) for the year ending June 30, 1909, the tonnage by water was 226,140 tons, against 215,231 by the Sunset and all-rail route of the Southern Pacific Company. The unfairness of such a comparison is patent at a glance. It simply compares the tonnage of the defendant company alone from the Atlantic region alone, with all the water tonnage carried by all the ships engaged in the business. It is a well-known fact that the total tonnage from the Atlantic seaboard region constitutes but a small proportion of the entire tonnage. Mr. Holden, representing the Great Northern road, in his argument at Spokane, declared without contradiction that only about 10 per cent of the tonnage of his road comes from that section. Obviously, the only fair method of comparison is to take all the tonnage carried by rail and all that is carried by water. We have not these figures in full, but they can easily be obtained by the Commission. We will give such as we have, merely by way of suggestion.

At the Salt Lake hearing, Mr. Spence, Traffic Manager of the Morgan steamship line, which forms a part of the Southern Pacific Sunset route, testified that in 1905 the Hawaiian steamship line carried 112,000 tons, in 1906 114,000, and, for the first six months of 1909, 67,000 tons, which being extended forward through the whole of the year would make 134,000 tons for 1909. This shows an increase of 20,000 tons in three years.

Incidentally, in passing, it may be brought to the attention of the Commission that the San Pedro, Los Angeles and Salt Lake road alone, the newest and weakest road engaged in the transcontinental haul, increased its tonnage approximately 19,000 in the single year ending June 30, 1909, as shown by the testimony of Secretary Walker of the Nevada Railroad Commission.

Of all the water tonnage testified to by Mr. Spence he credits 49 per cent to the Hawaiian line (the Tehuantepec route), 17 per cent to the Pacific Mail, and 34 per cent to the Sunset route. The Sunset route, it should be remembered, consists of the Morgan line of steamers from New York to Galveston, and the Southern Pacific rail line from Galveston to the Coast terminals. The entire line is the property of the

Southern Pacific Company and is just the same in its effect upon traffic as an all-rail route would be.

Mr. Spence admits in his testimony that the rates are substantially the same as those by rail. The Pacific Mail, which he credits with 46,000 tons, is also controlled by the Southern Pacific Company and should be excluded from the calculation for the purposes of this case, for reasons already given. This leaves as legitimate water competition by the Hawaiian line 134,000 tons. He gives no figures on the tonnage of tramp vessels, and if we estimate that at 16,000 we have a total of 150,000 tons—certainly not more than 5 or 6 per cent of the total tonnage brought from eastern territory to the Coast. This we estimate as follows:

By Southern Pacific.....	1,000,000 tons
By Santa Fe.....	723,000 tons
By San Pedro.....	140,000 tons
By Great Northern and Northern Pacific.....	1,250,000 tons
Total	3,113,000 tons

The estimate of 1,000,000 tons to the Southern Pacific Company is based upon Mr. Stubbs's statement in the Spokane case and introduced as evidence in this case. The tables presented by Mr. Butler on this point, differing so widely from the estimates of Mr. Stubbs, can hardly be accepted at their full face value. According to Mr. Stubbs the quantity of freight moving to the terminals in 1907 was more than 1,000,000 tons. Mr. Butler cuts this down to about 450,000—more than one-half. It is simply impossible to believe that the terminal business of the Southern Pacific Company has fallen off one-half between the dates of the two statements. If the Southern Pacific Company's terminal tonnage has fallen off more than 500,000 tons, where has the business gone to? Not to the water carriers, for they only show an increase of from 20,000 to 30,000 at the most. Can it be that the rail competitors of the Southern Pacific are driving that great company out of business at the terminals? This can scarcely be possible. How, then, can we reconcile the statements of Stubbs and Butler as to the quantity of freight reaching the terminals? Only by considering that the two statements were prepared at different times and for two entirely different purposes. Mr. Stubbs was endeavoring to show the enormous losses his company would suffer if terminal rates were accorded to all interior points situated as Spokane is. To do this the tonnage at the terminals had to be made large in order that the loss on distribution back over the company's lines also be made to appear large. It is worthy of note that the quantity of freight shipped back from the terminals according to Mr. Stubbs is 544,000 tons in round figures—about 100,000 tons

more than the total amount received at the terminals according to Mr. Butler—both railroad witnesses and speaking for the same company.

This brief comparison shows how difficult it is to maintain two absolutely inconsistent positions. If Mr. Butler's figures are correct, it must greatly reduce the losses on distribution from the terminals, even though we assume the impossibility that the terminals themselves, containing at least one-half of the entire population of California, consume none of the commodities. In short, Mr. Stubbs was trying to show tremendous losses on the back-haul business, while Mr. Butler's purpose was to show how small the rail tonnage was at the terminals in order to increase the importance of the alleged water competition. The result is two statements which cannot stand together. Either Mr. Stubbs or Mr. Butler must be wide of the mark. Probably both are. If we strike a fair average between them we have about 725,000 tons carried to the terminals by that company, which would make a grand total of 2,838,000 tons carried by rail to the Coast terminals, against 150,000 by water.

Traffic Manager Jones's tables must be also heavily discounted. Those tables were not prepared by Mr. Jones, and he can only speak for their correctness at second hand. First of all, the tabulations are greatly weakened by the inclusion of 116,000 tons of freight brought in from foreign countries without any attempt to segregate and show that the commodities were of a character to compete with those from our own eastern territory.

Then it includes the tonnage of the Pacific Mail, absolutely controlled by the Southern Pacific Company, which can always keep its tonnage down so as not to interfere seriously with the rail carriers.

Finally, the figures do not agree, even by close approximation, with those of Eisfeldt, Spence, or Luce. Mr. Jones must certainly be mistaken in his claim that any such amount of tonnage reaches San Francisco by water from the Atlantic seaboard, and is unloaded in that city.

Mr. Spence's figures only show 134,000 tons by the Hawaiian line, 46,000 tons by Pacific Mail, and some indefinite quantity by tramp vessels, of which a liberal estimate is only 16,000 tons—a total of 196,000 tons for the entire Coast. Even of this the Pacific Mail tonnage should not be included.

XVI

STUBBS'S ESTIMATE OF LOSSES

The estimates of Mr. Stubbs showing the losses to the Southern Pacific Company must be exaggerated. It is not possible that of the 1,000,000 tons of freight reaching the Coast terminals 544,000 tons are back-tracked out again to the points through which they passed en route to the terminals. It is only upon this class of freight that the company

would lose the so-called back-haul charge by the granting of terminal rates at interior points. Of necessity, large quantities of such freight must be shipped out over the company's branch lines, extending north and south through the great central valley of California. To suppose that 544,000 tons are now shipped right back to points through which they passed in reaching the terminals, and then to suppose, as we must, that the terminal cities also distribute largely along the branch lines, would reduce the quantity remaining for consumption at the terminals themselves to ridiculously small proportions. The force of this suggestion will be appreciated when it is remembered that these terminals include the great cities of San Francisco, Oakland, Berkeleys, Los Angeles, San Diego, Sacramento, and many of lesser size, the whole containing in the aggregate fully one-half of the population of California. Must we not logically conclude that these cities consume somewhere near one-half of the commodities brought into California from the East? How, then, can we believe that Mr. Stubbs's estimate of loss is correct? And especially in view of the fact that Mr. Butler tells us that the entire quantity reaching the terminals is only about 450,000 tons?

It is impossible to avoid the conclusion that the 544,000 tons referred to by Mr. Stubbs represented the entire distribution from the terminals, much of which would be wholly unaffected by a lowering of rates at interior points. Nor does it follow that the rates at all interior points would necessarily be reduced in the same proportions. The amount of the reduction at any point or points would and should depend upon the showing made and the existing conditions.

XVII

LOSS IS A JUST AND PROPER ONE

If Mr. Stubbs's figures were right, the loss which he estimates would be one that his company ought to bear. The interior points should not in any event be required to pay more than reasonable rates, however low the rate might be at competitive points. All business enterprises must expect to meet competition, and its natural effect is to reduce the percentage of profits.

Every reduction of unreasonably high rates carries with it a loss to the railroad, but that is not a sound argument against the reduction.

Concluding upon this point, we will simply invite the attention of the Commission to the fact, as shown by Commissioner Thurtell's figures, that, after deducting the loss claimed by Mr. Stubbs, the company would still be earning 5.8 per cent upon its alleged cost, and much more than that upon a valuation of \$100,000 per mile.

XVIII

MR. BUTLER'S TABLES

It is not necessary to analyze these tables at length. One of them—the one on engine power (Defendant's Exhibit 22)—was intended to show error in Commissioner Shaughnessy's basis of computing the cost of haulage east and west of Sparks. Instead of weakening Mr. Shaughnessy's testimony, the Butler table strengthens and confirms it. Mr. Shaughnessy's calculations, upon which he reached the conclusion that it costs twice as much per ton per mile west of Sparks over the mountains as it does over the comparatively level country east of Sparks, were based upon figures furnished by Assistant Superintendent Rowlands of the Southern Pacific Company at Sparks—as shown by the headings of Petitioner's Exhibit 37. Among other things, Mr. Shaughnessy took into consideration the increased power of modern engines in use, and the reduction of grades, shortening of line, and elimination of curves. Mr. Butler's Exhibit 22 shows that Mr. Shaughnessy was right. Counsel for defendant complained in his oral argument that Mr. Shaughnessy had taken the gross tonnage instead of the net. Mr. Shaughnessy was simply showing how much more expensive it was to haul over the mountains than upon the level, and of course the weight of the cars had to be included, for the very good reason that the freight could not be hauled without the cars. Not a scintilla of evidence has been offered which shows any material error in Mr. Shaughnessy's calculations on this point. On the contrary, they are really reinforced by Mr. Luce's testimony showing that the 154 miles from Sacramento to Reno is equal to 446 miles on a level—nearly 3 to 1.

XIX

SAVINGS BY INCREASED EFFICIENCY

Commissioner Shaughnessy's exhibit (p. 6) also shows that by the shortening and straightening of line, reduction of grades, increases in equipment and motive power, the railroad company saved \$1,132,727.38 on west-bound freight between Ogden and Sparks, for the eleven months ending December 1, 1908. This is highly important in its bearing upon the question of reasonable rates on the freight business referred to. Mr. Durbrow in oral argument challenged the correctness of these figures, claiming that, instead of the saving being made, there had been an actual loss of some \$80,000. It is noteworthy, however, that defendant offered no evidence in support of Mr. Durbrow's statements, and hence that the testimony of Mr. Shaughnessy is not controverted in any material particular.

Moreover, it may be asked, what is the object of making improve-

ments upon railroads and increasing the power of engines, if the result is to be a pecuniary loss?

XX

RAIL RATES INDEPENDENT OF WATER RATES

It has been persistently claimed by the railroads that they based their rates upon the water rates at the terminals. That is to say, the railroads take the water rates, add 25 or 30 per cent to them on account of superior advantages, and then make the further addition of the local charge to the interior point of destination.

The evidence in this case shows conclusively that the railroads fix their rates without regard to the rates by sea.

In the cross-examination of General Freight Agent Luce at Salt Lake, he was questioned and answered as follows, beginning near the bottom of page 786:

Mr. Bartine: How do you arrange your transcontinental rates? What is your process?

Mr. Luce: I don't catch the drift of the question.

Mr. Bartine: On first-class goods, using it simply as an example, you fix a \$3 rate. How do you arrive at the \$3 rate?

Mr. Luce: That rate has been in for some years.

Mr. Bartine: But how was it first fixed? Who agreed upon it?

Mr. Luce: That was a rate made after conference between the lines interested in the haul from New York to San Francisco.

Mr. Bartine: That is the way your through rates are always made?

Mr. Luce: By conference; yes, sir.

Mr. Bartine: Do you take the water carriers into those conferences?

Mr. Luce: No.

Mr. Bartine: You make your rates without regard to them?

Mr. Luce: Yes, sir.

Mr. Bartine: Then they do what they please in the matter of rates?

Mr. Luce: Yes.

Mr. Bartine: Does that look as if you controlled rates, or the water carriers controlled the rates?

Mr. Luce: Well, I believe the rail lines control the making of *their own rates*, and when we say today that we do not care to go any lower, that indicates our disposition in that regard in making the rates.

The portion of the answer italicized and all the previous answers quoted show conclusively that the railroads act with perfect indifference as to the ocean carriers in making rates.

Again, on page 747 Mr. Luce said in reply to a question as to what the Hawaiian line did when the railroads raised their rates in January, 1909:

"I do not know, except from hearsay, that it advanced some of its

rates, but that I do not know absolutely because I have never seen a tariff of theirs, because they never have been published. *They are simply based upon our rates as the basis of theirs.*"

Still, again, on page 777 Mr. Luce says that the water rates on carload lots are 70 per cent of the rail rates, and upon less than carloads 80 per cent. How can the water carriers thus make their rates unless there are rail rates in force upon which to calculate the percentages?

Still, again, in his direct examination Mr. Luce states that when the rail carriers put their terminal rates into effect the water rates fell. (See p. 666.)

Every word of testimony upon this question indicates that the rail carriers in actual practice absolutely control the freight rates, and that the water carriers simply tag along behind and get what they can, which as heretofore shown, is probably 5 or 6 per cent of the whole, and cannot possibly exceed 8 or 10 per cent. Who ever heard of such a percentage of any business controlling the prices in the business? Suppose that A and B were rival manufacturers and together controlled the field in which they operated. Suppose, further, that A's goods were so much superior in quality that he could sell them at prices from 25 to 40 per cent higher than B could, and still get from 90 to 95 per cent of the business. What would be thought of a claim by A that B was controlling and forcing down the prices? And this is substantially the situation with respect to freight rates. The railroads give so much better service that they can charge at least one-third higher rates and still secure from 90 to 95 per cent of the business. What a tremendous and grinding competition that must be!

XXI

THE RAISE OF RATES IN JANUARY, 1909

The raise of freight rates last January has been adverted to frequently, and it is an admitted fact the raise was made in the face of the water competition which the railroads insist is pressing them so hard. It is to be noted in this connection that the January raise was made two years after the Hawaiian line began to operate via the Tehuantepec route, which is the only change in the conditions of sea carriage which defendant has endeavored to show—in fact, the one sole change which is held up as a menace to the through business of the railroads. No individual firm or corporation ever yet raised his or its prices in the face of a dangerous competition. The effect of such competition is invariably to lower prices. In 1904, and again in 1909, when the railroads raised rates the water carriers did the same, thus showing conclusively that they had no hope of cutting seriously into the railroads'

freight business, and were simply bent upon holding what they had at higher rates, which, of course, would substantially increase their earnings with no increase of expense.

The circumstances attendant upon that increase were decidedly peculiar. Rates to the Coast terminals were raised, it is estimated, about 10 per cent. Mr. Luce is not able to state the percentage, but he does not deny that it was about that figure. It was also roughly estimated that the raise in the aggregate would amount to \$10,000,000 to the various roads. The conclusion comes with irresistible force that the raise was made at the terminals in anticipation of reductions by the Interstate Commerce Commission at interior points. Whatever the motive, it clearly indicated that the railroads were not afraid of the ocean carriers, and it also struck the interior points for the time being, at least, with even more force than it did the terminals.

The rate on structural iron, for example, was raised from 75 cents to 80 cents at the terminals, while the local back to Reno was increased from 59 cents to 62 cents. In other words, the rate to Sacramento was increased 5 cents, while at Reno it was raised 8 cents.

Witness McCune's Exhibit No. 25 shows that Nevada class rates were increased in January, 1909, as follows:

<i>Territory</i>	<i>1st-class scale</i>	<i>Increase</i>
Chicago to Reno	\$3.90 to \$4.29	10 %
Chicago to Winnemucca.....	\$3.90 to \$4.60	18 %
Chicago to Elko.....	\$3.90 to \$4.72½	21 %
Mississippi River to Reno.....	\$3.70 to \$4.29	12 %
Mississippi River to Winnemucca	\$3.70 to \$4.60	19 %
Mississippi River to Elko	\$3.70 to \$4.72½	27 %
Missouri River to Reno.....	\$3.50 to \$4.29	22 %
Missouri River to Winnemucca	\$3.50 to \$4.60	31½ %
Missouri River to Elko	\$3.50 to \$4.72½	35 %
Colorado common points to Reno	\$3.00 to \$4.29	43 %
Colorado common points to Winnemucca	\$3.00 to \$4.60	53 %
Colorado common points to Elko	\$3.00 to \$4.72½	57½ %

In the exhibit 106 commodities are named, upon which there were 304 increases from Chicago and Mississippi and Missouri River points ranging from 2 cents to \$2.68½ per cwt., resulting in an average raise of about 25 per cent.

XXII

WHAT ARE REASONABLE RATES?

When railroad officials indulge in the loose generality that the rates to interior points are reasonable, and that rates at the terminals are less than reasonable, it becomes a matter of prime importance to ascertain

what those officials regard as "reasonable rates," and what are so in fact.

Mr. Luce goes squarely on record with the opinion that any rate is reasonable under which the traffic will move freely. Mr. Dunne, General Attorney of the Southern Pacific Company, states it more bluntly as "all that the traffic will bear." (See pp. 237-309, Reno hearing.) The same general idea runs all through Luce's testimony at Salt Lake.

He (Luce) also says, in effect, that the natural rate is one that is made where there is no competition; where, in short, the road has a complete monopoly. (See Luce's testimony at Salt Lake, pp. 309-10.)

Mr. Luce at Salt Lake also testified that if such method of rate making yielded the road 25, or 30, or 40 per cent per annum net profit, it would be none too much (p. 763, *et seq.*).

Mr. Luce was the only witness produced by defendant upon the general subject of rates. We see what his idea is: A fair rate is all that can be charged and have the traffic move freely. If this system produce 25 or even 50 per cent net profit, it is no more than the railroad is entitled to earn. He might as well have said that there is no limit at all. Anything that can be forced out of the shipper is right. All of this is important in its bearing upon the point that the so-called forced rates at the terminals do not yield full and fair remuneration. If it is meant that the terminal rates are not fully remunerative because they would not yield 25 per cent net profit, we may safely concede the point. But if it is meant that such rates would not yield 6 per cent, that is another thing. It was an easy matter for the defendant to show from its books the gross earnings upon terminal business, and the expense of doing that business, at least approximately, would show the net earnings. This was vital matter of defense, and not a particle of evidence was offered upon the point. We have simply Mr. Luce's vague and misty generalities. He is quite sure that the terminal rates pay something above expenses, but that they are not fully remunerative. He cannot say *how much* they exceed the expenses, or how much they fall short of full remuneration. (See Salt Lake testimony, p. 754, *et seq.*) He is completely in the air. He knows nothing whatever about the matter, and indulges in general expressions which convey no information of value. When he blandly declares that 25, 30 and 40 per cent is not more than the road should be permitted to earn, it is self-evident that his declarations that the terminal rates are not fully remunerative are entitled to no weight. So anxious was Mr. Luce to score a point that, after stating that there was *some* profit in the terminal business, if the road's business were all upon that basis it would soon go into the hands of a receiver (p. 758, Salt Lake testimony). How can any road, properly managed and realizing *some* profit, go into the hands of a

receiver? It would unduly lengthen this brief to follow Mr. Luce all through his testimony, and we will therefore urgently ask that the Commission read it all carefully. It is our deliberate judgment that Mr. Luce's testimony, as a whole, is in itself, when closely analyzed, sufficient to break down the defense of the higher rates at interior points upon the theory that the terminal rates are less than fully remunerative by reason of water competition.

His idea that the road has a right to recoup its loss of profits at the terminals by higher charges at other points indicates clearly how little weight should be given to his testimony as a whole. Just one more point in this connection. Mr. Luce admitted that the combination rate to Sacramento and then back to Reno would be fully remunerative if the haul were actually made both ways. Then, apparently oblivious to the self-contradiction, and without the slightest change of countenance, he declared that if the goods are left off at Reno and the haul is not made, the combination rate is nothing more than remunerative. (See p. 798, *et seq.*, Salt Lake testimony.)

XXIII

EXCESSIVE CHARACTER OF RATES COMPLAINED OF

We now come to a more specific consideration of the rates actually in effect and of which complaint is made in this cause. The figures upon this branch of the case have been compiled with the utmost care and at great labor by Commissioner Thurtell, and his tables and conclusions are a part of the testimony. The following is an analysis by him of his testimony and the results at which he has arrived:

AVERAGE RATE PER TON PER MILE

Complainant's Exhibit No. 47 shows that the average rate per ton per mile on all freight moving from Ogden, destined for Reno, during the calendar year 1908, was 2.09 cents. This is confirmed and corroborated by Defendant's Exhibit No. 28, which shows that the average rate per ton per mile on all freight destined to Nevada points is 2.10 cents.

The report of the Southern Pacific Company to the Interstate Commerce Commission for the year 1909 shows an average rate per ton per mile on all freight on the Southern Pacific system of 1.21 cents. The average rate per ton per mile on all freight moving from Ogden destined to Reno is, then, 73 per cent higher than it is upon the system as a whole.

AVERAGE HAUL

The average haul upon the Southern Pacific system is shown in the above-mentioned report for 1909 to have been 262 miles. The haul from Ogden to Reno is 541 miles. The haul from Ogden to Reno is more than double the average haul upon the Southern Pacific system.

CHARACTER OF THE FREIGHT

The average rate per ton per mile for the haul from Ogden to Reno of 2.09 cents is collected, not on the high valued products of the Eastern States, but is the average rate applied on all freight of low or high grade moving west through the Ogden gateway and destined to Reno. Complainant's Exhibit No. 47 shows that this freight consisted of 23,322 tons and their Exhibit No. 5 shows that of this tonnage

- 5,225 tons were coal
- 4,334 tons were wheat
- 1,242 tons were cement
- 445 tons were marble and stone
- 103 tons were brick
- 370 tons were salt
- 278 tons were corn
- 495 tons were oats
- 338 tons were barley
- 200 tons were grits
- 69 tons were lumber

comprising 13,099 tons of low-grade tonnage, therefore 56 per cent of the tonnage coming via the Ogden gateway destined to Reno is distinctively low grade.

There is nothing in the character of the tonnage to justify a higher rate per ton per mile upon this freight than is charged upon the average freight handled by the Southern Pacific system.

COST OF SERVICE

Complainant's Exhibit No. 46 shows that the average cost to the Southern Pacific Company of hauling each ton of commercial freight from Ogden to Reno for the year 1908 was \$2.64. This was given at the hearing in March held before Examiner Lyon, and was deduced by Commissioner Thurtell from the data furnished by the Southern Pacific Company in their annual reports and from the affidavit of Mr. C. B. Seger, made in the case of *The Southern Pacific Company v. The Railroad Commission of Nevada*, in the United States Circuit Court of Nevada, and from the tonnage reports furnished by the Assistant Superintendent of the Salt Lake division.

The deduction was made with all possible care and precision, and if it was not absolutely in accord with the facts, or did the defendant company any injustice, it was within their power from the records in their office, and it was their duty, to prepare a statement showing with entire accuracy the cost of hauling each ton of freight from Ogden to Reno. This they failed to do, and the counsel for the defendant company at the hearing in Reno, October 26th, stated to the Commission that the computations of Commissioner Thurtell were fair to the company. This conclusion, then, of \$2.64 as the cost of hauling each ton of commercial freight from Ogden to Reno is the uncontradicted testimony in the case. The distance from Ogden to Reno is 541 miles. If the cost of hauling each ton the total distance is divided by 541 the quotient is the cost of

hauling each ton one mile and is .488 cents. This gives a convenient unit for comparison.

Complainant's Exhibit No. 47 shows that the average cost per ton per mile on the Central Pacific Railroad for the year 1907 was .705 cents. The cost of hauling each ton one mile on the haul between Ogden and Reno is, then, 30 per cent less than upon the Central Pacific Railroad as an entirety. The affidavit of Mr. C. B. Seger, to which reference is made in Exhibit 47 and which is itself an exhibit in this case, shows on page 34 that upon the entire Southern Pacific system the average cost of handling each ton of commercial freight is .685 cents. The cost of handling commercial freight, then, between Ogden and Reno is 28 per cent less than it is upon the Southern Pacific system as an entirety. There is, then, nothing in the cost of the service to justify a charge between Ogden and Reno entirely out of proportion to the average charge for a like service upon other parts of the system.

OTHER SERVICES RENDERED THE SAME COMMUNITY

Are the other portions of the service rendered to the City of Reno and the State of Nevada by the Southern Pacific Company given at a price that is not fairly remunerative, and is the company thereby justified in compensating itself through one branch of its service to Nevada for what it loses upon other portions of its service to the same State?

The defendants have themselves furnished the answer to this question by means of their Exhibit No. 28, in which it is shown that the average rate paid upon all freight coming into Nevada from both east and west is 2.106 cents per ton per mile, or 73 per cent higher than the average rate upon the Southern Pacific system. The average rate per ton per mile on all interstate freight originating in Nevada is 1.271 cents, or 5 per cent higher than the average rate per ton per mile on the system. The length of haul on all interstate freight originating or terminating in Nevada is shown to be 319 miles, or 21 per cent longer than the average haul upon the system.

The average revenue per ton per mile on all intrastate freight in Nevada is 3.312 cents, or 2.7 times the average rate per ton per mile on the Southern Pacific system.

TAXES

Complainant's Exhibit No. 48 shows that the assessed valuation of the railroad property in Nevada used in the public service is but \$22,500 per mile. In view of Mr. Kruttschnitt's testimony relative to the value of the reconstructed portion of the road between Ogden and Reno as \$132,000 per mile, it cannot be claimed by the company that they are paying more than their fair share of the taxes of the State.

It has been seen that the incoming freight pays 73 per cent higher than the average rate, the outgoing freight pays 5 per cent higher than the average rate, the intrastate freight pays 2.7 times the average rate, and the taxes assessed against the railroad property in Nevada are, to say the least, not more than they should be. It follows, then, that there is nothing in the other services rendered by this company to the State to justify a higher charge per ton per mile for the haul from Ogden to Reno than is paid for a like service upon other parts of the system.

NEVADA FREIGHT BUSINESS NOT INCONSIDERABLE

The sparsity of population in Nevada and the subsequent low traffic density resulting from Nevada freight traffic has been adverted to by Witness G. W. Luce, and in Defendant's Exhibit No. 27 a comparison is drawn between the freight traffic resulting from Nevada freight and that from other States. Defendant's Exhibit No. 28 shows that the ton mileage on interstate freight originating or terminating in Nevada and on intrastate freight in Nevada amounts to 281,578,367 ton miles and is 21.7 per cent of the total ton mileage on all freight which touched Nevada. The earnings, however, upon this freight are 34 per cent of the earnings upon all freight that touched Nevada. The earnings upon the interstate freight that originates or terminates in Nevada are \$4,770,847. This refers to the earnings of the Southern Pacific Company on this freight. How much of it is earned upon Nevada mileage the exhibit does not show. The entire expenses incident to the freight business alone on Nevada mileage in the year ending June 30, 1907, are shown in Exhibit No. 48 to have been \$3,191,745.65. It follows, then, that the earnings by this company on interstate freight originating or terminating in Nevada were 49 per cent—more than enough to pay *all* the expenses of the freight business done in Nevada. These expenses are shown on page 43 of Mr. Seger's affidavit and include:

Maintenance of way.....	\$413,486.36
Maintenance of equipment.....	860,474.29
Conducting transportation.....	1,768,492.22
General expenses.....	149,292.78
Total	\$3,191,745.65

The freight, then, originating or terminating in Nevada is very far from being unimportant, and the earnings resulting therefrom constitute approximately 10 per cent of the total freight earnings of the Southern Pacific Company for the fiscal year 1909.

AVERAGE RATE ON SYSTEM IS REMUNERATIVE

The average rate per ton per mile on the Southern Pacific system is a highly remunerative one. This is shown by the net earnings and dividends of the company for 1906, 1907, 1908, and 1909, as expressed in Exhibit 48.

Complainant's exhibits have shown:

First—That the average revenue per ton per mile from Ogden to Reno is 73 per cent higher than the average rate per ton per mile on the Southern Pacific system.

Second—The haul from Ogden to Reno is more than twice the average haul on the Southern Pacific system.

Third—The character of the freight hauled is comparatively low grade.

Fourth—The cost of the service per ton per mile from Ogden to Reno is 28 per cent less than is the cost of a like service on the system as a whole.

Fifth—The service rendered the State on interstate freight terminating within the State is charged for at a rate 73 per cent higher than is charged for a like service on other parts of the system. Interstate

freight originating within the State is charged 5 per cent more than is charged for a like service on an average. Intrastate freight in Nevada is charged 2.7 times the average rate per ton per mile on the Southern Pacific system.

The taxes paid by the Southern Pacific Company in Nevada are certainly not more than their just proportion of the taxes in the State. In other words, the other services which the Southern Pacific Company gives to its patrons in Nevada, other than the particular service complained of, are not rendered without fair remuneration therefor.

Sixth—The Nevada freight business has been shown to be no inconsiderable part of the company's total business and the compensation paid on Nevada freight business is approximately 10 per cent of the company's freight receipts.

Seventh—The average rate per ton per mile on the entire system has been shown to be highly remunerative. It follows, then, that a rate 73 per cent higher than the average on a haul of twice the average length over a portion of the road when the cost of moving each ton one mile is 28 per cent less than the average cost is, by all the rules of sound logical deduction, excessive and unreasonable.

RATES TO OTHER POINTS EAST OF RENO

The rate per ton per mile charged for the haul from Ogden to Reno has been shown to be excessive and unreasonable. Reno has been shown to be near the western border of the State of Nevada. All other points in Nevada east of Reno pay as high a rate on all freight coming from eastern transcontinental territory as does Reno, and in many cases a higher rate is paid. The higher rate is paid, too, for a much shorter haul than the haul given to the Reno freight. It follows, therefore, that if the rates to Reno from eastern territory are excessive the rates to other points in Nevada are still more excessive and unreasonable.

Complainant's Exhibit No. 47 shows that the average charge per ton for the haul from Ogden to Reno is \$11.51, while their Exhibit 48 shows that the average expense of hauling each ton of commercial freight from Ogden to Reno is \$2.64. The average revenue derived from every ton of commercial freight moving from Ogden to Reno is 4.3 times the cost of the service given.

The eleventh column of Complainant's Exhibit No. 47, under the caption of "Rate per ton per mile Ogden to Reno under present rates," shows group by group the revenue derived by the Southern Pacific Company per ton per mile on freight originating in each group. These are per ton per mile on freight originating in

Group B.....	4.28 cents
Group C.....	3.89 cents
Group D.....	3.35 cents
Group E.....	2.88 cents
Group F.....	3.32 cents
Group G.....	1.47 cents
Groups H, I, and J.....	3.14 cents
From Wyoming, Utah, and Idaho.....	.96 cents

The revenue per ton per mile which the Southern Pacific Company derives from freight originating in any of these groups is greatly in

excess of the company's average rate with the exception of Group G and the low-grade freight from Utah, Wyoming, and Idaho. In the case of Group G, which now pays an average rate of \$1.471 cents per ton per mile for the haul from Ogden to Reno, Complainant's Exhibit No. 4 shows that of 1,666 tons of freight coming in carload lots from Group G, 1,626 tons moved at terminal rates, and but 40 tons or three carloads of canned goods from that group paid higher than terminal rates.

The freight from Wyoming, Utah, and Idaho has been shown to be distinctively low-grade freight now moving at a rate equal to the present terminal rate and against which no complaint is made in this petition.

The portion derived by the Southern Pacific Company on all freight from each group except the two named is shown to be excessive in its totality, as shown by the last entry in column 11.

COMBINATION OF RATES UNREASONABLE

The counsel for the defendant companies in argument before the Commission on October 26th sought to make the point that the rates to Reno from eastern territory were joint rates, and that it was with the joint rate that these complainants were alone concerned, and that if the joint rate was reasonable it was no part of the complainant's concern how this joint rate was divided; that it was a matter entirely between the carriers, and, if their eastern connections were satisfied with or accepted the divisions as they are made, no other person had any interest in the matter.

Complainant's Exhibit No. 47 shows that the average rate per ton per mile on all freight coming through Ogden to Reno is 1.38 cents for the total haul, which averages 1,411 miles in length. This is 14 per cent higher than the average rate upon the Southern Pacific system. This freight moving through this long haul of from 600 to 3,200 miles, and with an average haul of 1,411 miles, should be moved at a rate below the average rate, but is charged for at a rate 14 per cent higher than the average rate upon the Southern Pacific system. In this manner the objection of counsel for the company is met and answered by the uncontradicted evidence in the case. The rates from all eastern territory to Reno by Exhibit No. 47 are shown to be unreasonable except as to freight now moving at terminal rates. They are shown to be excessive and unreasonable from every group by column 9 of this exhibit, and to be excessive in their totality by the last entry in column 9, showing an average charge per ton per mile of 1.38 cents.

RESPONSIBILITY FOR THE EXCESSIVE RATES

Column 11 of this exhibit fixes the responsibility for the excessive rates complained of upon the carrier operating the line from Ogden to Reno, and against that carrier, namely the Southern Pacific Company, this complaint has been in substance directed.

The excessive rates complained of are seen to be due to the extraordinarily high rates charged between Ogden and Reno, rates entirely out of proportion to those received by the other carriers for the portion of the haul performed by them. The evidence has disclosed that it is the practice of the Southern Pacific Company to charge for service to points in Nevada a rate made up of the rate from the eastern point of origin to Sacramento, together with the local rate from Sacramento back to the

point of delivery. It is further shown that the Southern Pacific Company appropriates to itself its full share of the terminal joint rate on the shipment and the entire local charge from Sacramento back to the point of delivery. Mr. Luce testified that this local charge was not divided with any other carrier, and that it was not the subject of discussion or agreement between themselves and connecting lines.

This local or back-haul charge for an assumed service that is unnecessary and is not performed is the point of our attack. The Southern Pacific Company alone can continue or discontinue to assess it as their officials see fit.

ABROGATION OF BACK-HAUL CHARGE

The complainants have asked that the reduction be made by the granting of rates to Nevada points as low as the present rates to California terminals. In other words, they ask for the complete abrogation of the back-haul charge on freight from eastern transcontinental territory when delivered directly to Nevada points. To that end the complainants have directed their proof and have shown by Exhibit No. 47 the effect upon the revenue of the Southern Pacific Company that will follow the granting of this petition. This exhibit shows that if this petition is granted the revenue of the Southern Pacific Company per ton per mile on all freight originating in Groups B, C, D, E, F, G, H, I, and J coming to Reno will in each case be more than the average rate per ton per mile on the Southern Pacific system.

The last entry in column 12 shows that *the average rate per ton per mile on all freight originating east of Ogden and coming to Reno will, if this petition is granted, still be 1.38 cents or 14 per cent higher than the average rate upon the Southern Pacific system. The complainants are asking to be relieved from paying a rate 73 per cent in excess of the average rate to the extent that the rate paid on this haul of 541 miles be only 14 per cent higher per ton per mile than is paid for the average haul of 262 miles, which would be the Coast terminal rates applied to Nevada points.*

Exhibit No. 48 shows that if the petition is granted the average revenue upon each ton for the haul from Ogden to Reno will be \$7.63, or 2.9 times the cost of the service given.

The present rates have been proved beyond doubt to be excessive and unreasonable. The rates petitioned for have with absolute and convincing certainty been shown to be remunerative, not remunerative in the sense of being barely sufficient to meet operating expenses and fixed charges, but remunerative in the sense of not only sufficient to yield revenue to meet operating expenses and fixed charges, but sufficient also to yield a liberal interest upon the value of the property used in the service.

Exhibit No. 48 shows that if we are to consider only the value of the property used in the service between Ogden and Reno, and if its value per mile is as great as the fair value per mile named by Mr. Kruttschnitt for the Union Pacific properties of \$80,000 per mile, the revenue that will be derived from its operation, if this petition is granted, will be sufficient to yield 13.98 per cent per annum on the value of the property. The exhibit shows also that if we consider the entire Central Pacific Railway main line and branches and assume that the fair value of the property per mile is as much as \$100,000, the revenue that will be

derived by the Central Pacific Railway from its operation will in the event of the granting of this petition still be sufficient to meet all the operating expenses of the road and to pay 9 per cent per annum on the value of the property.

XXIV

ACTUAL VALUE OF CENTRAL PACIFIC RAILWAY

According to Auditor Seger's figures, given in the affidavit on file (p. 20), the road had cost \$212,970,953.07. This is largely in excess of what it would cost to reproduce it. There are two reasons for this conclusion: First, much and probably most of the original construction and equipment of the road was paid for upon a greenback basis, with greenbacks worth certainly no more than 70 cents on the dollar in gold. Second, the sum named includes the cost of the Lucin cut-off and many miles of reconstruction work, as well as the cost of the old portion which has been abandoned. This latter would not have to be rebuilt.

The only guide we have is found in the estimates of Mr. Kruttschnitt, at Salt Lake, of the cost of reproducing the Union Pacific, and of Mr. Nicholas, at the first Reno hearing. Kruttschnitt estimated the cost at \$75,000 to \$80,000 per mile. In reaching this estimate he took as a part of the basis of his calculations the cost of the reconstruction work on the Central Pacific in Nevada, including the Lucin cut-off. This was very expensive work, so he said, making a cost of about \$132,000 per mile for some 320 miles. The testimony of Mr. Nicholas shows that the cost of mountain construction over the Sierra would be from \$105,000 to \$128,000 per mile. Assuming \$120,000 to be a fair average for 154 miles, and \$132,000 a fair average for 325 miles, as testified to by Mr. Kruttschnitt, we have an average of \$129,000 per mile for 479 miles. The total length of the Central Pacific main lines is 1,350 miles. We may estimate the remaining 871 miles at \$40,000 per mile—\$2,500 more than the Nicholas figures. We may put this into tabular form:

154 miles at \$128,000.....	\$18,480,000
325 miles at \$132,000.....	42,900,000
871 miles at \$40,000.....	35,840,000
1,350 miles (Total).....	\$97,220,000

Almost exactly \$72,000 per mile. Mr. Kruttschnitt stated that his estimates covered everything, even equipment. So, it will be seen that an estimate of \$100,000 per mile is more than liberal; \$80,000 is probably nearer the true figure. Upon this basis the percentage of net earnings remaining after granting terminal rates to Nevada would be nearly 14 per cent.

A striking feature of the Thurtell estimate is the one which shows that the Nevada business of all kinds might be eliminated entirely, and

the defendant company still realize a fair profit upon the entire value of the property.

XXV

WHAT ARE FAIR EARNINGS?

In view of the fact that the Central Pacific road holds a commanding position, and is as certain of a permanent and increasing business as anything in human affairs can be, it is respectfully urged that a net return of 6 per cent upon the actual value of the property is as much as the company can reasonably expect or demand the privilege of earning. The reductions asked for will leave the company anywhere from 9 to 14 per cent, and possibly upon a fair estimate of value even more than the last-named figure.

XXVI

BURDEN OF PROOF UPON DEFENDANTS

The higher charges for the shorter haul being admitted, the burden rests upon the defendants to justify. This there has been a total failure to do. The defendants have offered nothing in justification save some figures on water tonnage, which merely show an increase of a few thousand tons for the first half of 1909. The increase shown is not enough to change the situation materially, and it is plain that the figures are presented in a manner to show off the water tonnage in the very largest proportions. It will be observed that a six months period of unusually heavy tonnage is taken as a fair expression of the force of water competition. Clearly this is not the proper method.

In opening our case we took the figures for 1908, because that was the year covered by the estimates in the Spokane case; but the Witness Gregson, at the first Reno hearing, admitted that at Los Angeles the proportions to each other of rail and water tonnage had remained substantially the same for the preceding ten years—about 26 tons by rail to 1 ton by water (pp. 352-4).

Witness Luce at Salt Lake admitted that in determining the force and effect of water competition a period of years was a fairer basis than a period of months. (See p. 776, Salt Lake testimony.)

No attempt has been made to show what revenue is derived from the terminal business; no evidence has been offered as to the cost of reproducing the Central Pacific road, and the consequent value of the property upon which the Southern Pacific Company is entitled to earn a revenue from the Nevada business. The correctness of Commissioner Thurtell's figures and estimates is absolutely unchallenged by any counter-proofs.

The information upon these various points which are the essence of the case is peculiarly within the reach of the defendant. It should not

be overlooked that at the Reno hearing in March last the complainant showed its hand fully, and that defendant has had all of these months to prepare the defense. We are not at liberty to suppose that the defendant would not have made up a strong case if it had been possible to do so. The failure to controvert the figures and estimates of Commissioner Thurtell is peculiarly significant, for they go to the very heart of the entire controversy. If those figures are even approximately correct, the defendants have no defense. We are forced to the conclusion that having no defense upon the facts, defendants are relying upon the technical question of jurisdiction.

NOT A JOBBING PROPOSITION

In his oral argument counsel for defendants stoutly contended that this proceeding is merely a contest between jobbers. Just what was sought to be gained by such an argument is not clear. All of complainant's testimony was intended to prove that the rates charged to Nevada points were unreasonable and should be reduced. If it is true that the rates are too high, we are at a loss to see how defendants' case is strengthened by the claim that it is a jobbing proposition.

The proceeding is brought by the Railroad Commission of Nevada, an official body representing all classes of people, and including the railroads themselves. In Nevada and elsewhere a large percentage of the commodities bought for consumption are purchased from local dealers. The freight charges necessarily affect the prices of the commodities. If rates to Nevada points are substantially lowered, the local merchant can afford to lower the price except in the case of small, light articles sold in very small quantities, with respect to which the freight charge is not important. It is idle to argue that lowering freight charges will not lower the general range of local prices. As well might it be contended that higher freight rates would not affect the consumer, and that the question of rates is simply between the railroad and the dealer. The consumer, in fact, pays the freight, whatever it is. A distinctively jobbing contest is one in which different commercial centers are striving either for advantage or equality in some territory which is not immediately tributary to any of them, but is an open field which all may invade if freight rates are made equal to all, as, for example, where Chicago and Cincinnati might be competing for trade in Missouri and Kansas.

But in a case like this it is impossible entirely to segregate the interests of the consumers from those of the jobbers. As the situation now is, a Nevada jobber cannot sell to the Nevada consumer as cheaply as the Coast jobber can, because the Coast jobber has the advantage of lower rates. If rates are lowered to the Nevada jobber he is in position to sell to the Nevada consumer at lower prices, and he must do so in

order to get the business away from the Coast jobber. Thus, we see, the consumer must, in large part, get the benefit of lower rates through the jobber. To say that rates should not be reduced because the dealer will, in the first instance, get a goodly share of the benefit, is in effect to say that there should be no lowering of rates at all. Such a principle, if established, would certainly make things easy for the railroads. The people of Nevada, as a whole, are surely entitled to reasonable freight rates. If the granting of such rates enables Nevada merchants to live, do business, and help build up their own State, we are unable to see how it will violate any rule of law, morals, or sound business principles.

It is true that the complaint originally laid before the Railroad Commission of Nevada was made by certain merchants and business men of Reno. It is also true that, to avoid vexatious delay and secure immediate results, certain reductions were proposed to the railroad companies defendant. But when this complainant found it necessary to apply to the Interstate Commerce Commission for relief, it broadened the scope of the complaint by attacking the reasonableness of the rates in themselves, demanding such as were believed to be reasonable, and asking such rates, not for Reno alone, but for all Nevada points along the defendant's main line. That the complainant had a right to do this, we think admits of no question. The complainant is acting in a spirit of perfect fairness to all interests involved, and would not do an injustice to the defendant any more than to the shippers and consumers.

THE INTERVENERS

The separate and distinctive interest of the jobber as such is not invoked in this case, except as the interveners, the Traffic Bureau of the Merchants' Exchange of San Francisco and the Jobbers' Association of Los Angeles, have attempted to project themselves and their interests into it.

It is self-evident that the granting of terminal rates to Nevada will not in any way affect the consumer in California, so long as his rates are not disturbed. The petitions of intervention are framed upon the theory that the Coast terminals are enjoying unduly favorable rates by reason of water competition; that points in Nevada are not entitled to the same rates because they have no water competition. Mr. Gregson, in his testimony, frankly admitted that the purpose of the intervention was to prevent the granting of terminal rates in Nevada because if it were done the Coast jobbers would lose the Nevada trade. (See Gregson's cross-examination beginning at p. 352; particularly pp. 358 and 361.)

Here we have the most direct and positive declarations that the sole purpose of the interveners is to retain control of the Nevada market, claiming the right to do so because the Pacific Ocean is where it is, and they live nearer to it than the people of Nevada do. This contention is hardly deserving of consideration.

The presence of the ocean entitles the people living near it to just such rates as the water competition (whatever it may be) may force the railroads to grant; but it gives them no right to say that the people of the interior shall not have the same rates. That is, primarily, a question between the people of the interior and the railroads, and to be ultimately passed upon by the Interstate Commerce Commission if the people and the railroads disagree.

The prayer of the petition is that there be no disturbance of the relation of rates between the Coast terminals and interior points, so far as the rates are affected by water competition. Inasmuch as the interveners claim to have the water competition and lower rates in consequence thereof, the prayer is neither more nor less than that the relation be not disturbed.

But it is not true that the Coast jobbers believe that they are getting less than reasonable rates. When, in January of the present year, a small raise in terminal rates was announced, the chambers of commerce, boards of trade, and commercial bodies all over the Coast held public meetings and denounced the action in unmeasured terms. Suddenly, however, the uproar upon this head ceased. The so-called Reno case had been brought, and a great light struck the Coast jobber. He saw that the terminal rates were a matter of small consequence to him, for he could and would make the consumer pay the freight. But if terminal rates were accorded to Nevada, the Coast jobber would lose control of that field. So we heard no more protests against the terminal raise, and the jobbers threw themselves into this case upon the railroad side.

It is noteworthy that the Los Angeles interveners were not present at the last Reno hearing. Evidently they had seen the writing on the wall. The San Francisco interveners were there by counsel, but it was not easy to see why they were there or what they wanted. Their counsel took occasion to say that he did not insist upon a maintenance of the relation of rates between the Coast cities and interior points. This declaration eliminates him and his clients from the case, for it is all that they ever had to make even a color of showing of interest. The said counsel also seized the opportunity to remind the Commission that he had brought a suit for lower eastern distributing rates from San Francisco, which, of course, has nothing to do with this case. With solemn gravity he declared that the reductions should begin at San Francisco. Certainly!

That great city, being located upon the ocean seaboard, and having already the lowest rates, should, in order that there may be no break in the harmonious order of things, have everything else that it wants.

Thus saith San Francisco, and so much for the inteveners.

CONCLUSION

Summing up, it is urged:

First, that the evidence entirely fails to sustain the theory that water competition at the Coast terminals has forced freight rates there below the point of fair remuneration. The water tonnage shown by the railroads' own figures is entirely too small to be a controlling factor, and no prospective increase is indicated sufficient materially to affect the rate situation.

Every act of the railroads in fixing rates negatives the idea that they regard the so-called water competition as a matter of consequence. The railroads fix the rates and raise them without consulting the water carriers or considering what they may do. The water carriers base their rates upon the rail rates, thus recognizing that the railroads are in control of the situation.

It is shown that, even if the water competition has lowered rates at the terminals, it is a competition which not only the principal defendant in this case, but seven other roads, has deliberately run into and courted, and that there are two more such roads in course of construction, from which we must conclude that the terminal business is sufficiently remunerative to warrant the construction of these roads.

It is shown that the Central Pacific road would never have been constructed, or its construction justified, if it could not have reached a Coast terminal.

It is shown that the rail carriers do not meet the water rates, but charge 30 or 40 per cent more and then get from 90 to 95 per cent of the business.

It is shown that, when the freight is left off at Nevada points, the railroad effects a saving of from 35 per cent to nearly 75 per cent of the cost of transportation from Ogden to the terminals.

It is shown that whether the profits on terminal business at the terminals be large or small, such rates applied at Nevada points would yield the company from 9 to 14 per cent, and perhaps more, upon the just value of the property, which is a very large return upon so large and safe an investment.

It is shown, and not denied, that the excess charge complained of is levied by the final carrier alone; that there is neither agreement nor division with any connecting or other carrier, and that it is just as dis-

tinctively a Southern Pacific Company proposition as if there were no other railroad in existence. It may be likened to a switching, wharfage, or warehouse charge by a final carrier. No order eliminating the back-haul charge would affect any other carrier. That they could not be affected is conclusively shown by the circumstance that the Southern Pacific Company was left to make the defense alone, the Lake Shore and Michigan Southern and the New York Central and Hudson River companies not even taking enough interest in the cause to file answers, while the answers of the Union Pacific and Chicago and North-Western were purely *pro forma*—put in, doubtless, because those roads constitute a part of the so-called Harriman system, and felt that they must make a showing of backing up the Southern Pacific Company, a part of the same system.

The only reason given for the absorption of the entire back-haul charged by the Southern Pacific Company is that stated by defendants' counsel, namely: That the strong strategic position of the Southern Pacific Company enables it to force this concession from its co-carriers—carriers which, by the way, perform the great bulk of the service.

This explanation makes the charge even less justifiable than they would have been with no explanation at all, for it shows that the principal defendant herein is perpetrating a double wrong, first, in exacting an unjust charge, and, second, in denying its co-carriers any share therein.

If the terminal charge is not fairly remunerative, it must, of necessity, affect all the carriers engaged in the haul, and the levy of the back-haul charge for the sole use and benefit of the final carrier creates an exceedingly strong presumption that water competition has nothing to do with the differentials between the Coast terminals and interior points.

It is shown by the evidence of Mr. Luce at Salt Lake (p. 748) that the alleged water competition at the terminals is the only reason for the higher charges at interior points. Therefore all the different commodities must, of necessity, stand upon an equal footing in this respect and should be treated together, not separately. Whether the profit upon the carriage of a particular commodity is great or small, it is obvious that if there is any profit at the terminal, there must be more profit at the same rate at the interior point, where the haul is shorter and the cost of carriage less.

The railroad traffic managers and agents do not, themselves, attempt to trace any relation between the cost of carrying particular commodities and the rates charged. Clearly, it is almost impossible to do so. Hence, in dealing with this case the proper mode seems to be to take them as the whole, and fix such rates as applied to the aggregate will

yield the company a fair return. If its business as a whole is profitable, that is all a railroad is entitled to. In this case the excessive charges are controlled, so it is claimed, by one general cause, namely, water competition. We can see no good reason why an order of the Commission granting terminal rates to Nevada points may not be equally general. But if the Commission prefers to take up the matter commodity by commodity, there is ample data on file from which it can be done.

Believing in all conscience, as we do, that complainant has proved every fact necessary to support the demand for terminal rates at Reno, Winnemucca, Elko, and other points along the line of the Central Pacific Railway in Nevada, and that defendants have not met the substantial issues, we cannot but feel assured of a favorable decision at the hands of the Commission.

All of which is respectfully submitted.

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Counsel for Petitioner.

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BEFORE THE INTERSTATE COMMERCE COMMISSION

RAILROAD COMMISSION OF NEVADA,

Petitioner,

v.

THE SOUTHERN PACIFIC COMPANY, ET AL.,

Defendants.

COMPLAINANT'S BRIEF IN REPLY

Defendant's brief in answer to the opening brief of complainant contains very little that really needs a serious reply. Practically everything material contained therein was comprehensively treated in our original brief. Still, as defendant's brief is a labored effort to confuse the issues, we feel it a duty to both the Commission and the petitioner herein to point out somewhat fully wherein defendants have failed to sustain their position and make a valid defense.

The Southern Pacific Company being the only defendant that made any attempt at defense, for the purpose of simplicity of expression we will throughout, wherever practicable, speak of the "defendant," using the singular number only.

DEFENDANT'S ATTEMPTED SATIRE

Defendant's counsel begin with a feeble attempt at cheap satire at the expense of Reno and the State of Nevada—satire which does not even possess the small merit of an accurate statement of facts. In truth they make themselves positively ridiculous by gross errors of statement on the first page. For example, Reno is spoken of as boasting of a population of 50,000 when there is not a word in the entire record which contains the faintest intimation of such a claim. The statement in the petition is that the city contains a population of about 15,000, which may be increased to 40,000 or 50,000 in

the course of a few years if it is accorded just and reasonable freight rates—a very different proposition.

Then the population of Reno and the State of Nevada as shown by the census of 1900 is given as if it were a fair statement of the present population, when every one familiar with the conditions existing in Nevada knows that the population of the State has increased at least 150 per cent since 1900, while that of Reno has increased in a much higher ratio.

It is declared that the town is situated in the midst of an arid, unproductive country, and that the character of the land within the State is not susceptible of development to any great extent. To those of the Commission who have had an opportunity of viewing the beautiful and fertile valley in which Reno is located, and who have even a general knowledge of the great governmental irrigation project under way in the Truckee-Carson basin, a few miles east of Reno, this statement, will, we fancy, be taken at its real rather than at its assumed value; and especially in view of the fact that the Southern Pacific Company, defendant, has been flooding the country with circulars painting in gorgeous colors the wonderful opportunities for the homeseeker to be found in this portion of Nevada.

While it is not at all material to the issues presented, it may be remarked, in passing, that the Humboldt River runs nearly parallel with the Central Pacific Railroad for some 250 miles as the road traverses the State of Nevada, and that the valley through which the river runs is, by nature, one of the richest on the American Continent, and quite capable, under a proper system of irrigation, of supporting in comfort at least 200,000 people. Winnemucca, Elko, Lovelock and other towns are situated in this valley. And this is only one of the many rich farming areas within the State.

The masterful genius of the wit who penned this marvelous page is most convincingly shown by the statement that Reno is situated 154 miles east of Sacramento, 244 miles *west* of San Francisco—away out in the Pacific Ocean—and 542 miles *east* of Ogden, which would place it about in the longitude of Kimball, in the State of Nebraska. Counsel may be reminded that the very essence of wit is adherence to truth and accuracy of expression, and that those who essay it should consider well both their facts and the language they employ, when they put their bright scintillations into cold type.

The Commission will also bear in mind that excessive freight and passenger charges cannot fail to retard the growth and development of any State or Territory wherein such charges are made, and that the complaint in this case is that such has been the effect in Nevada. The charges complained of are not denied by the defendants or any of them, but are admitted, with weak attempts at justification. Having kept the State from commercial growth and development by excessive charges, by charging the highest rates "under which the traffic will move freely," or, in other words, "all that the traffic will bear," the small population of Reno and the entire State is now invoked in justification of the wrong. Having kept the State down to the proportions of a dwarf, they ridicule it because it is a dwarf in population compared with some of its sister States, and, apparently without the slightest strain upon its conscience, the Southern Pacific Company, the only defendant interested, coolly asks of the Interstate Commerce Commission the privilege of reducing the dwarf to a skeleton by a continuance of excessive freight and passenger charges.

It is needless for us to add that the population of Reno and Nevada is not the issue in this case, but that the question to be determined is the reasonableness of the freight rates complained of.

"THE JOBBER CRY"

Defendant's counsel hark back to their own proposition that this is simply a jobber's fight. The manifest purpose is to take advantage of the recent Grosscup decision, which has not the slightest bearing upon a case like this. If the people of an entire State are to be denied just and reasonable rates because, if such rates are granted, some jobbers may receive a portion of the benefit, then the Interstate Commerce Commission and all the State Railroad Commissions may as well at once be abolished.

The upbuilding of large commercial centers is part and parcel of the development of any State, and contributes greatly to the general prosperity of the entire State and its people. It is only the existence of Greater New York City that makes the State of New York the "Empire State" of the American Union. If Reno should become a city of 50,000 people it would be an addition of 35,000 inhabitants and a corresponding amount of wealth to the State of Nevada. The growth of Winnemucca, Elko, and other points further east on the main

Central Pacific line would mean a similar growth for the State as a whole. Rich commercial centers are, themselves, important factors in the general development of the surrounding country. This fact is too obvious to need detailed discussion.

The people of Reno and other interior points are not envious of the Coast cities. San Francisco cannot grow too much by legitimate methods to be pleasing to the people of this State. What is objected to is a system of freight charging which unjustly benefits those cities at the expense of Nevada.

In this connection the attention of the Commission may be directed to the fact that the argument that Nevada should not have lower rates because some jobbers in the State would thereby be incidentally benefited, is one that reacts with crushing force upon the defendant employing it. Low rates to the Coast cities mean low prices to the consumers of California. But, while the consumers have been thus benefited, the jobbers of San Francisco, Los Angeles and other Coast cities have been enormously enriched. So, following out the line of thought expressed in defendant's brief, we may turn the "jobber argument" directly back upon those who employ it, and contend that the Coast cities should not be accorded lower rates than those given to Nevada, because the jobbers in those cities are sharing in the benefits.

But there is nothing in the "jobber" contention as made by defendants that rises to the dignity of an argument.

The complaint to the Railroad Commission of Nevada was made by certain merchants of Reno. Their alleged grievance was that owing to the excessive freight rates charged them they could not sell in Nevada territory in competition with the jobbers of the Coast cities.

The only way the Nevada jobber can get and keep the business of this State is by underselling his competitors. This means lower prices to the consumer, and in no other way can consumers in general anywhere ever get the benefit of reduced freight rates, because most of them of necessity buy from the local dealer. This is just as true in California as in Nevada.

RAILROAD COMMISSION AN OFFICIAL BODY

The Commission will not lose sight of the fact that the Railroad Commission of Nevada is an official body, the members of which are acting under the obligation of an official oath to well and faithfully perform the duties of their office. The legal presumption is that they are performing their duties

under the law. Among their duties are those prescribed by Section 21 of the Railroad Commission law of this State. Although this action was induced by the complaint of the Reno merchants, it will be observed that the Commission has full power to institute such proceedings without complaint being made by private individuals, firms or corporations. It does not follow that the Commission must petition the Interstate Commerce Commission strictly along the lines of the original complaint. On the contrary, it is clearly to be gathered from Section 21, taken as a whole, that the State Commission shall petition the Interstate Commerce Commission for such relief as the facts may warrant. In this connection it may not be improper to add that the State Commission, being an official body whose duty it is to supervise the operation of railroads within the State, would have full power to petition for relief from any abuse, even though Section 21 had been omitted from the statute. This Commission, therefore, broadened its pleadings so as to cover the whole question of the reasonableness of the charges upon the west-bound freight delivered at Nevada points, and the defendant has had every opportunity to meet the issues as presented by petitioner. Hence, defendant has no right to assume that the Railroad Commission of Nevada is not acting in the interest of the whole people of this State.

THE NATURAL TRANSCONTINENTAL RENO RATE

The second subdivision of defendant's brief is under the above caption. It is simply a rehash of how the transcontinental rates are made, but there is not the slightest effort to show that the rates complained of are just and reasonable, which is the issue in this case. It is assumed that the combination on Sacramento gives Reno a better rate than the Ogden combination would, and that, therefore, Reno has nothing to complain of. It doesn't seem to occur to counsel that both combinations may be, and, as we have proved, are, unreasonable and excessive. Simply calling a rate a "natural" one does not make it reasonable, just or fair.

We are utterly indifferent as to the manner in which the transcontinental rates are made by the carriers jointly engaged in the haul. It is the local back-haul charge, made by the final carrier alone, of which we complain. This back-haul charge is entirely apart from and independent of any transcontinental charge or agreement. The final carrier can increase it with-

out consulting its co-carriers, as was done in many instances in January, 1909. (See p. 24, original brief.) If the final carrier can increase the local back, it certainly can, in like manner, reduce it, and if it can reduce the charge, it can reduce it to nothing at all. Moreover, it is specifically designated a "local charge" added to the transcontinental charge, which precludes the possibility of its being a part of the "transcontinental" charge. It follows inexorably that any defense based upon fine-spun theories of how the transcontinental combinations are made must fail.

The third subdivision of defendant's brief presents nothing new, and requires no answer at this point.

THE TERMINAL RATE

Under this heading defendant's counsel say that counsel for petitioner exhausted himself in an endeavor to prove that the terminal rates are not forced and compelled rates which yield to the carriers less revenue than they ordinarily would be entitled to receive if there were no sea competition, etc.

With due and becoming modesty we beg to say that petitioner's counsel who made the oral argument did not exhaust himself on this or any other branch of the case. He simply demonstrated, first from defendant's own testimony, and then from the figures of Commissioners Thurtell and Shaughnessy, that the "terminal rates" are reasonably remunerative and that they are not forced down by sea competition below the point of fair commercial remuneration; that, instead of the water carriers forcing the rates, the railroads absolutely control them, and fix their own rates in utter indifference of what the water carriers do; that the water carriers then set their rates at some indefinite figures ranging from 20 to 40 per cent below the rail rates in order to catch a few crumbs of the business. All of this was so easily demonstrated that counsel for petitioner believe it was made perfectly clear to the Commission, and the one who made the oral argument is absolutely sure that he was very far from being exhausted. Indeed, he feels that it was one of the easiest argumentative tasks he was ever required to perform.

THE TERMINAL RATES FAIR

It may be that if there were no water competition at all, and no possibility of any, the defendant and all other rail-

roads reaching the Coast terminals would endeavor to set higher rates. They might try to apply there the same method of charging that they now do at Reno and other interior points. But that does not prove or tend to prove that the present rates are not as high as they ought to be. To say that they are "forced" or "compelled" rates is not the equivalent of saying that they are not fairly remunerative.

WATER TONNAGE AGAIN

The figures of water tonnage given on page 12 of defendant's brief in no way differ from those commented upon in the petitioner's original brief, and no further reference to them is necessary. There is, however, a suggestion at the bottom of the page which is worthy of a moment's consideration. It is said that the witness Spence gave it as his opinion that the Tehuantepec route would have shown a much greater increase if it had not been that all of the carriers went through a period of severe depression during 1908. Upon this point Mr. Spence's opinion is purely argumentative and no better than that of any one else who is familiar with the business conditions. It does not follow that with a better business situation the Tehuantepec route would have gained more upon its rail competitors. In our judgment the depression operated to the advantage of the Tehuantepec route. Under such conditions every one seeks to economize. When business is dull the element of time is less important and the element of cost relatively more important. There is no room for doubt that if times had been good during the period named the railroads would have benefited by it far more than would the Tehuantepec route.

RAILROADS CONTROL THE RATES

Because of its significant bearing upon the point so strenuously urged by defendant that the terminal rates are forced down by water competition, the attention of the Commission is directed to the statement made near the bottom of page 13 of defendant's brief that rates by the Tehuantepec route run from 20 to 40 per cent below the rail rates. This is, in effect, an admission by defendant's counsel that rail rates are made first, and that the water rates are then based upon the rail rates, as shown by the testimony of Mr. Luce, quoted in our original brief. The testimony of this witness, as well as that

of witness Spence, proves as clearly as any testimony possibly could that the water carriers do not exercise a controlling influence upon rail rates, but that the reverse is the case.

THE PACIFIC MAIL TONNAGE

The defendant's brief (p. 14) reiterates the absurdity that the Southern Pacific Company should be permitted to plead the competition of the Pacific Mail Steamship Company in the face of the uncontradicted testimony that the Southern Pacific Company absolutely controls the Pacific Mail.

It seems to us that defendant might as well plead the competition of one of its trains with another, as one of its ships with one of its trains. Granting that the Southern Pacific Company does not own the ships on the Atlantic side, or the Panama Railroad, it is still obvious that the control of the steamship line on the Pacific side must give the Southern Pacific a potent influence in the operation of the entire route. The circumstance that only 46,000 tons of freight came by that route is strikingly significant. It indicates a policy of keeping down the water tonnage rather than increasing it.

But this is an inconsequential matter of detail. If we give the defendant the full benefit of its competition with itself, it still leaves the total water tonnage by far too small to control the rail rates, while the testimony of both Luce and Spence shows conclusively that it does not.

Defendant's whole contention upon this point, if sound, would tend to show that the great transcontinental rail lines are actually in danger of being put out of business by a few ships on the ocean; and this in the face of the fact that new transcontinental lines are even now under construction. It is altogether possible that the aggregate water tonnage may show an increase in the future, but it is more than possible, it is certain, that with the growth of the country the rail tonnage will increase vastly more.

ALLEGED LOSS OF TERMINAL BUSINESS

On page 20 of defendant's brief is given a table showing what purports to be the falling off in terminal business compared with that of the interior. The showing, in our judgment, is not a fair one, and, even if it were, it should have no weight in the decision of this case.

It is not fair because it takes simply the tonnage moving

through the Ogden gateway, when the entire tonnage moving through all the gateways must be considered in order to determine the force and effect of the alleged water competition. In all of these rate cases there is a studied purpose upon the part of the railroads to manipulate the figures on water tonnage and rail tonnage in such manner as will best serve their needs when litigation is on.

When it is to their advantage to put the rail tonnage to the terminals at its maximum, they do so, and, when necessary to sustain themselves on some other and different point, they unhesitatingly minimize the rail tonnage to the terminals and exaggerate the water tonnage to the fullest extent possible, without actually falsifying the figures. They do this by the process of segregating the rail tonnage and dividing it between and among the different gateways and terminals, while the water tonnage is first magnified to the uttermost limit and then concentrated mainly at the point where the railroad needs it most as matter of defense. In no other case has this disposition shown itself so strongly as in this one, for the reason, probably, that in none of the other cases has the defense of the charges at interior points, based upon the water competition theory, been so strongly assailed.

PERCENTAGE BASIS MISLEADING

Moreover, the percentage basis of comparison adopted is not a fair one in itself, for the plain reason that with the growth and development of the interior the distributing business at the Coast terminals, while increasing in the aggregate, will constitute a smaller percentage of the whole, because lesser distributing centers supplying not only themselves, but limited areas around them, will, as of course, spring up at various interior points. This will necessarily lower the percentage at the Coast terminals. It is not to be supposed that a condition will or can be permanently maintained whereby vast quantities of freight will be shipped from eastern points to San Francisco, and then shipped back again over the same line some hundreds of miles to the local dealer and consumer. Such a condition involves a tremendous waste of energy, and is at variance with sound rules of industrial economy.

WATER COMPETITION UPON THE ATLANTIC

It is proper at this point for us to direct attention to the fact that water competition upon the Atlantic seaboard is far

more tense than it is upon the Pacific. There all the rail traffic is met by all the incoming freight from abroad, as well as that from the Pacific Coast, by steamers and sailing craft. And yet the principle of the back-haul charge has never been applied in that territory. The people of Pittsburg would be horrified at the thought of having to pay on the freight from west of the Mississippi and Missouri Rivers the rate to New York plus the rate from New York back to Pittsburg. There is even less reason for a back-haul charge upon the Pacific Slope than upon the Atlantic. This is particularly pertinent in view of the attempt of defendant to include the foreign tonnage as part of the water competition at the Pacific Coast terminals.

The principle applied in the East is that of the "blanket rate," which we ask for all Nevada points. It is also to be noted that the east-bound rates from Pacific to Atlantic points are somewhat lower, upon a general average, than those from the Atlantic to the Pacific. It follows from this that, if the Pacific Coast terminal rates are not fairly profitable, the Atlantic Coast terminal rates must be equally insufficient to produce reasonable profits, and that practically all the transcontinental business both ways is conducted at less than a reasonable return for the service rendered. If this be true, the railroad business in the United States must be in a bad way, and we are at a loss to see how the eastern roads, which do not make the back-haul charge to recoup their losses, keep out of the hands of receivers—if Mr. Luce's testimony is to be believed.

AS TO COMPLAINANT'S ADMISSIONS

On page 22 counsel for defendant seek to convict complainant of inconsistency by adverting to our admission that the existence of water competition at the Coast terminals creates a technical dissimilarity of conditions, but our position upon this point has already been made so clear that we deem it unnecessary to discuss it further.

It is also said that we are on record with the statement that we had no desire to challenge the contention of the great transcontinental roads that water competition has to some extent the effect of lowering the rates at the Coast terminals.

In order that our position may be clearly understood upon this point, let us say, first, that the statement referred to was

made in a letter to the Southern Pacific Company prior to the bringing of this proceeding, and then let us quote the statement in full, taking it from page 13 of the petition:

This Commission has no desire to challenge the contention of the great transcontinental railroads that water competition has, to some extent, the effect of lowering the rates at the Coast terminals. Neither can it be blind to the fact that the railroads charge to those terminals, in most cases, considerably higher rates than the water carriers charge, and that even at these higher rates the railroads secure the great bulk of the traffic. From this it is obvious that the railroad carriage has advantages over water carriage entirely apart from the mere question of rates.

There is not a word in the entire paragraph indicative of a belief on the part of the complainant that the terminal rates were not fairly remunerative. On the contrary, in a subsequent paragraph in the same letter, on page 14 of the petition, this statement appears:

It is the best judgment of this Commission that your rates to the Coast terminals are fairly remunerative despite the alleged water competition.

There is nothing inconsistent in the two quotations here given. In the first, complainant simply recognized the broad economic truth that the tendency of competition of any kind is to lower prices, but it does not logically follow that the competitive price is not a fair and reasonable one.

We admit now that the present water competition at the terminals probably has the effect of preventing the railroads from charging exorbitant rates there, or attempting to, but we do not admit that the present rates are "forced," in the sense of not being reasonably compensatory.

In further explanation it may be proper to state that at the time the letter referred to was written we had not made a close and careful study of the water competition theory. The railroad officials had so persistently and vociferously shouted "water competition at the terminals," in justification of higher charges at interior points, that complainant, while not really believing that the contention was sound, feared that there might be a little something in it, and hence used the guarded

and conservative language above quoted. The complainant was at that time seeking an adjustment of rates which would give a moderate measure of immediate relief.

A careful reading of the entire letter will show exactly what complainant was trying to do, and why full terminal rates were not then demanded. It can readily be seen that the complainant even then believed that Reno was entitled to full terminal rates.

But, even though there were an actual inconsistency, it would signify nothing. Since then we have probed the questions involved to the very bottom. Two members of the Commission visited San Francisco for the purpose of ascertaining the full extent of the water competition. Messrs. Luce, Jones, and Spence have given us the benefit of their testimony, that of Mr. Luce being especially valuable to us in the showing which he makes that the water carriers are not given the smallest consideration in the fixing of rates—from which it follows inexorably that the water carriers do not control the rate situation.

Complainant and its counsel feel no sense of humiliation in admitting that they have learned much concerning the questions involved in this proceeding, since they began to study it, and they are glad to be able to say in candor that the more they have studied it the more firmly convinced they have become that their first general impressions were right, and that there is literally nothing in the plea that the terminal rates are forced down by water competition to figures that are not fairly compensatory. Defendant's own witnesses have contributed much to this end, and, while we cannot regard them as altogether ingenuous, we nevertheless fully appreciate the effect of their testimony, showing as it does how flimsy is the foundation upon which the water competition theory rests.

THE STUBBS AND BUTLER STATEMENTS

Defendant's counsel assume to be indignant over the contention in our original brief that the tables of Stubbs and Butler are contradictory of each other, and then they attempt to reconcile the two statements by doing exactly what we charge them with.

They show their strong feeling upon this point by throwing the very essence of their profoundest thought into bold, black capitalized print, which gives to page 21 of their brief some-

thing of the appearance of a highly sensational news item in a yellow journal. In thus venting their feelings they seem to be blissfully unconscious that they are, themselves, making an unfair and misleading segregation, the very thing which we charge. Stubbs, they say, took the entire tonnage to all the terminals, while Butler's figures deal only with the tonnage through the Ogden gateway to the California terminals. The Butler statement, they affirm, is included within that of Mr. Stubbs, and hence the two statements can stand together.

Mr. Stubbs's statements, counsel declare, "comprise the entire transcontinental business received at all terminals through all gateways." What, then, are his statements?

First, that the freight carried to the terminals in 1907 amounted to 1,002,000 tons.

Second, that the freight from the East delivered at interior points amounted to 151,404 tons.

Third, that of the freight carried to the terminals 544,000 tons were shipped back to interior points.

Fourth, that if terminal rates were granted at interior points this distributive back haul would stop, and that the Southern Pacific Company would thereby lose something more than \$4,600,000.

These four statements are the meat of all Mr. Stubbs says.

Now, take the Butler statement (Defendant's Exhibit 29):

In the first column he gives the total through the Ogden gateway as 944,829 tons in 1906-7. Of this 577,518 tons went to the six terminals named and 367,311 tons to all other points. These "other points" include about eighty other terminals, but Mr. Butler says, in his oral testimony at Reno, that only about 40,000 tons went to these other terminals in 1908-9. (Transcript, pp. 481-2.) Hence, we must conclude that in 1906-7 the freight delivered at the "interior points" through the Ogden gateway was in excess of 300,000 tons, according to Butler, while Mr. Stubbs states that the entire tonnage to interior points through all the gateways was only 151,404—less than half the quantity given by Butler. By what sort of arithmetical legerdemain can those two statements be made to stand together? How can Butler's 300,000 tons be included in Stubbs's 151,404 tons?

Mr. Stubbs was endeavoring to show the enormous losses his company would sustain by being deprived of the back-haul business. To do this he stated the terminal business at

probably its full amount. But in regard to the quantity shipped back to interior points, the freight upon which would be lost by granting terminal rates to those points, he certainly was in error. That loss could only fall upon freight which would be shipped directly on the line over which it had passed in reaching the terminals.

It is simply impossible that the interior points now subject to the onerous back-haul charge could take and consume 544,000 tons of freight plus the 151,404 left off at such points in the first instance. This would make 695,000 tons, in round numbers, consumed at such interior points alone, against 458,000 consumed at the terminals, and distributed thence to such points off the main line as would not and could not be affected by reduced rates at Spokane, Reno, and other places similarly located.

We do not accuse Mr. Stubbs of falsifying his figures. We have no idea that he worked up the figures himself, but believe that he took them at their face value from some of his subordinates. But we do affirm that the figures, in so far as they are intended to show the loss the company would sustain, are grossly erroneous, and largely overestimate the losses. That he was wrong in his reasoning, also, is conclusively proved by the fact that the granting of lower rates to Spokane did not affect interior rates at any points on the Southern Pacific Company's line.

Nor do we contend that Mr. Butler's figures are false. We have no means of knowing their precise accuracy. But we do know that they are incomplete, that they do not harmonize with those of Mr. Stubbs, and that they have been confined to the Ogden gateway traffic for the purpose of magnifying the importance of water competition at the terminals.

MR. JONES'S FIGURES ON WATER TONNAGE

Nor do we dispute the accuracy of Traffic Manager Jones's figures with reference to the actual number of tons of freight reaching San Francisco by water, but we do challenge the fairness of using them as they have been used in this case, and in like manner we take issue with the conclusions deduced therefrom.

THE "PRESSURE" OF WATER COMPETITION

It is admitted by witness Jones that the tonnage to San Francisco from all over the world by water was used because at that

city the greatest pressure of water competition was felt. If we accept this as a correct method of determining the force and effect of water competition, it follows by the most unyielding rule of sound reasoning that water competition at the other Coast terminals (of which there are about eighty in California) must be an almost negligible quantity. San Francisco always has received the great bulk of the freight brought to the Pacific Coast by water. If defendant invokes the high pressure of water competition at San Francisco in defense of the preferential rates given to that city, then the low pressure of such competition at Marysville and other terminal points similarly situated should lead to higher rates there as well as at Reno. At these points not only is the tonnage small, but the pressure of the competition is less per ton because of the difficulty and expense which the water carriers experience in getting the freight to its destination.

And yet we find the same terminal rates in force at many small inconsequential places which cannot possibly be reached by ocean-going vessels. Further, the terminal rates are the same on all of the roads reaching the Pacific Coast, including the Canadian Pacific. From this it must be inferred that if water competition controls those rates the effect is spread all along the Coast.

All the railroads make the same plea, whether the tonnage with which they directly compete is large or small.

These considerations fully sustain our views that the figures on rail and water tonnage given by defendant's witnesses are not true expressions of the situation as it exists, but are intended to meet the peculiarly pressing exigencies of this case.

FURTHER CONTRADICTIONS

The Stubbs table, showing 1,002,000 tons to the terminals and 151,404 tons to interior points, makes a total of 1,153,404 tons, of which about 87 per cent reaches the terminals.

The Butler table, on the other hand, shows that via the Ogden gateway the percentages reaching the Coast were: In 1906-7, 61.1; and in 1907-8, 51.7; and in 1908-9, 49.9. The query at once suggests itself, how is it that so much smaller percentage reaches the Coast terminals by the Ogden gateway than by the gateways as a whole? The Central Pacific Railroad by its trunk line and branches reaches the cities of San Francisco, Oakland, Alameda, Berkeley, Benicia,

Vallejo, Sacramento, Stockton, Marysville, San José and other lesser places which have terminal rates. These cities contain more than one-third of the entire population of California, and probably 75 per cent of the population of Central California and Nevada, the territory immediately traversed by the Central Pacific Railroad, the Southern Pacific's most important main line.

If these terminal cities only received about half of the total, and distributed much of that through the outlying territory, it would have been both interesting and instructive to know what points received and consumed the remaining 50 per cent. But defendant gave us no light whatever beyond the general and indefinite statement that it went to "other points." Leaving out the terminal cities mentioned, we know of no other points served by the Central Pacific roads, capable of receiving and consuming the enormous quantities of freight indicated by Mr. Butler's tables.

From pages 22 to 30 of defendant's brief we find nothing which requires either analysis or argument. The matter was fully covered in our original brief.

"THE BACK-HAUL CHARGE"

In their discussion of the back-haul charge, beginning on page 30 of their brief, defendant's counsel entirely misconstrue our attitude with reference to the Sacramento terminal rate. We have referred to the inconsequential character of the water competition at that point merely to show that there was no condition there justifying a lower rate than to Reno, and we believe we have shown by defendant's own witnesses that there are a great many terminals where water competition amounts practically to nothing at all. The plea that ocean vessels formerly went up the Sacramento River to Sacramento, and thence up the Feather River to Marysville, is wholly immaterial for the purposes of this case. We are not dealing with the conditions of thirty or forty years ago, but with the conditions of today, and it has been clearly shown that no ocean-going vessels now reach Sacramento or Marysville. Witness Luce stated at Salt Lake that some ocean freight reached Marysville, and he coupled with it the further statement that some also reached Reno. But it only reached either place by transfer to boats or cars. In this way freight reaching San Francisco by water is spread all over California, and even into

Nevada. Hence, if the water competition theory justifies terminal rates at Marysville, it should do so at Reno.

But our contention is that there is nothing in the water competition theory at any point which justifies the discrimination against interior points, and especially that it does not justify the charges at Reno and other places along the Central Pacific road in Nevada. We do not object to receiving the "benefits" of the Sacramento combination against the San Francisco combination. We see no "benefit" in either combination, but injustice and injury in both, and object to both with all the emphasis we can express in the language of decorum and propriety.

Of course we did not object to defendant's showing that the 154-mile haul from Sacramento to Reno was equivalent to 446 miles on a level. The showing was favorable to complainant in that it supported our own showing that it costs twice as much per mile to haul freight from Reno to Sacramento as it does upon the comparatively level road east of Reno. It was valuable to us in sustaining our contention as to the great saving which defendant makes by leaving off goods at Nevada points instead of hauling them to Sacramento and back over the Sierra Nevada Mountains.

USING SACRAMENTO SIMPLY AS A "BASING POINT"

Defendant claims (p. 32, *et seq.*) that the present method of charging by using Sacramento as a basing point has been fully upheld by the Supreme Court of the United States, and quotes from the case of the *Interstate Commerce Commission v. L. & N. R. R. Co.*, 190 U. S. 273, in support of the claim.

So far from settling the issues in this case, the case relied upon is actually adverse to defendant, as every member of the Interstate Commerce Commission must know.

The Court simply held that a lower rate to Atlanta, the longer distance, than to La Grange, the shorter distance, did not in and of itself constitute a violation of the third and fourth sections of the Interstate Commerce Act, prohibiting unjust discrimination, and that lower rates for the longer haul did not *per se* prove that the higher rates for the shorter haul were unreasonable. The question of the reasonableness of the rates to either Atlanta or La Grange was not considered at all. It was held that basing the rate to La Grange upon the rate to Atlanta by adding to the latter the local back to La Grange

was not, in itself, an unlawful method of rate making, but the question of the reasonableness of the rates was referred back to the Interstate Commerce Commission for independent consideration. The gist of the decision was that the Commission erred in its conclusion that the charge to La Grange was unreasonable merely because it was higher than the rate to Atlanta.

We do not claim, and have not claimed, that the rates to Reno and other Nevada points are unreasonable and excessive merely because they are higher than those to Sacramento, but we claim that the Nevada rates are unreasonable and excessive regardless of what the rates to Sacramento are or may be.

Counsel will search in vain for a decision by the Supreme Court of the United States, or any other reputable court, which holds that the simple taking of a more distant point as a "base" for rate making will convert an unjust and unreasonable charge into one that is just and reasonable.

ATTEMPTS TO DISCREDIT THE FIGURES OF COMMISSIONERS SHAUGHNESSY AND THURTELL

Beginning on page 38 defendant's counsel make an effort to break down the testimony of Commissioners Shaughnessy and Thurtell. The claim is made in all seriousness that the reasonableness of a rate cannot be determined mathematically, or by mathematical computations. This is an astounding position to take, and one which we are certain never would have been taken by defendant's counsel if the mathematical calculations had been favorable to their side of the case. When, in any rate case, did any railroad ever fail to make use of mathematical calculations as exemplified in its system of accounting, if such use appeared advantageous to the railroad? How were the Stubbs conclusions reached save by an elaborate process of mathematical calculations? Look through the Seger affidavit, and note the masses of figures hurled at the Nevada Railroad Commission. In what possible way can the reasonableness of a rate be determined otherwise than by considering the value of the property used, the expense of carriage, the gross earnings and the net? We will not insult the intelligence of the Commission by arguing such a quibble.

Counsel complain that we have considered the Central Pacific alone, instead of taking the system as a whole. Here

we have another instance of the readiness with which the defendant can shift its ground as the exigencies of particular cases may seem to make necessary.

The Nevada Railroad Commission law was attacked upon the ground that the maximum rates therein prescribed were confiscatory with respect to the Central Pacific and Nevada and California roads, each being a part of the Southern Pacific system. The manifest reasons were, first, that the two roads named were the only ones affected by the local rates complained of, and, second, that by concentrating the loss upon these two roads, taking each separately, they were able to make a stronger showing of loss than they would have been had they pitted the reductions made by the law against the earnings of the entire system. Further, the suits were brought separately, on behalf of the two roads, and the United States Circuit Court actually decided that the rates were confiscatory with reference to the Nevada and California Railway, but not so with respect to the Central Pacific. (See *Southern Pacific Co., et al., v. Bartine, et al.*, 170 Fed. 725.)

In this case the Central Pacific is taken separate and apart from the Southern Pacific system as a whole, because it is the only line engaged in the west-bound traffic, the charges upon which are the subject of complaint in this proceeding. With the other lines and branches of the Southern Pacific Company we have nothing to do in this case. The Central Pacific is a separate independent company, and its main line of road was operated, and served the people of Nevada, long before the Southern Pacific Company had an existence. The fact that the last-named company has leased the Central Pacific and is operating that road as part of a system does not change the nature of our case, or limit our rights. Our grievance is the same and our evidence is necessarily the same as though the Central Pacific Company were operating its road as an independent concern.

If the confining of our figures to the Central Pacific was not the true method of computation, there was nothing to prevent the defendant from extending the calculations to the entire system. The simple fact is that the defendant did not want any computations at all.

It desired the Commission to take the loose generalities of the railroad witnesses to the effect that the Nevada rates are reasonable because under them the "traffic moves freely."

COMMISSIONER SHAUGHNESSY'S ESTIMATES

Commissioner Shaughnessy's testimony—oral, and in the form of exhibits—was intended to prove that upon an average it costs twice as much per mile to haul freight from Sparks to Sacramento as it does from Ogden to Sparks, the ultimate purpose being to show the great saving effected by the company when the haul over the mountains was not made. Mr. Shaughnessy's estimate is strongly supported by defendant's own testimony to the effect that the 154 miles from Sacramento to Reno is equivalent to 446 miles of level haul. Whether these estimates are correct to a mathematical dot really does not matter for the purposes of this case. It is self-evident that the saving to the defendant in not making the haul over the mountains either way or both must be very great, and yet the charge is just the same when the haul is not made as when it is. Witness Luce admitted in his testimony at Salt Lake that when the haul is made both ways and the charge is made both ways the company is reasonably compensated for the service.

There can be no other conclusion than that when the same charge is made without the haul the charge is excessive.

As defendant's counsel seem disposed to criticize the details of Mr. Shaughnessy's testimony, basing the criticism upon Mr. Butler's testimony, we will remark that Mr. Shaughnessy is a thoroughly practical railroad man, familiar with the actual operation of trains, and well acquainted with the conditions existing on the Central Pacific road, especially between Sparks and Ogden, and being, moreover, a disinterested witness, testifying in his official capacity, while Mr. Butler is a railroad employee, and merely a statistician, with no practical knowledge whatever of train handling. Having made these suggestions, we will now let Mr. Shaughnessy meet the defendant's criticism in his own way:

COMMISSIONER SHAUGHNESSY'S REPLY

Defendant's Exhibit 22, referred to in their brief, was put in evidence at the Reno hearing to offset Complainant's Exhibit 37. Said Exhibit 37 contains a statement of tonnage moving over the Salt Lake division, west bound, and received at Sparks from January 1st to December 1st, a period of eleven months.

It is proper to note that complainant's statement of this tonnage was made up from the statements of tonnage furnished to the Commission by Mr. T. F. Rowlands, Assistant

Superintendent of the Southern Pacific Company at Sparks, Nevada. In view of the fact that our data was taken from the car records by an officer in charge of the Salt Lake division who had supervision over the said movement from January 1 to December 1, 1908, we are certainly unable to account for the discrepancy as noted in Defendant's Exhibit 22, wherein it is shown that the average tons per train moving west bound over the Salt Lake division for the full year 1908 was 1,522 tons instead of an average of 1,434 tons shown in Complainant's Exhibit 37 for a period of eleven months during 1908.

A statement of the net tonnage is also appended to Exhibit 22, in which an average of 650 tons per train for the full year is shown against an average of 690 shown in Complainant's Exhibit 37 for the eleven-months period in 1908. It also appears that Defendant's Exhibit 22 shows a total of 1,306 trains for the full year 1908, while Complainant's Exhibit 37 shows, for the eleven-months period, 1,279 trains, and, as Defendant's Exhibit 22 shows that there moved into Sparks for the month of December (the month for which we made no showing) 130 trains, we find if this number is taken from the whole for the year—1,306—that for the eleven-months period covered by our showing, on data furnished from their records, that the number of trains is 1,176 instead of 1,279, as shown by our exhibit.

This, it will be noted, is a reduction of 103 trains as shown by defendant's exhibit, while the gross tonnage is very near a balance with that reported in complainant's exhibit for the eleven-months period.

By a comparison of the statement of trains, tonnage, and average tons per train, shown in Defendant's Exhibit 22 and Complainant's Exhibit 37, it is evident that the correct number of trains has not been reported in Defendant's Exhibit 22, while every freight train arriving at Sparks, whether large or small, from January 1st to December 1st, has been reported in Complainant's Exhibit 37. Perhaps the incompleteness of Defendant's Exhibit 22 and the difference in trains and tonnage can be more clearly shown by the comparative statement appearing on the next page. (See page 22 of this brief.)

It may be further observed that while defendant, in Exhibit 22, shows a marked decrease in the number of trains and a substantial increase in the tonnage per train, they have not shown the number of cars in which the said tonnage was moved, and by comparison it will be seen that there is a decrease in gross tonnage of 24,127 tons, as shown in Exhibit 22, for the eleven-months period from January 1 to December 1, 1908, which is covered by a similar statement in Complainant's Exhibit 37, which indicates that all of the tonnage moving west bound into Sparks was not reported, and, further, that the statement in Defendant's Exhibit 22, covering the movement in several months during 1908, shows the gross tonnage in excess of that

COMPARATIVE STATEMENT

MONTH	CARS		GROSS TONNAGE		NUMBER OF TRAINS		AVERAGE TONS PER TRAIN	
	Complainant's Exhibit 37	Defendant's Exhibit 22	Complainant's Exhibit 37	Defendant's Exhibit 22	Complainant's Exhibit 37	Defendant's Exhibit 22	Complainant's Exhibit 37	Defendant's Exhibit 22
January	3,756	Not reported	138,441	137,990	124	117	1,100	1,182
February	3,328	Not reported	126,628	128,650	104	92	1,218	1,398
March	3,769	Not reported	147,398	148,150	114	105	1,283	1,412
April	3,716	Not reported	129,616	142,460	101	93	1,255	1,537
May	3,668	Not reported	141,695	138,990	101	88	1,412	1,585
June	3,693	Not reported	142,454	149,280	93	83	1,532	1,791
July	4,941	Not reported	163,004	164,280	105	96	1,552	1,717
August	6,737	Not reported	209,611	208,790	135	122	1,552	1,713
September	5,658	Not reported	179,782	183,120	128	124	1,404	1,479
October	5,535	Not reported	215,116	182,130	127	120	1,694	1,522
November	7,046	Not reported	222,602	208,380	147	136	1,514	1,535
December	No report	Not reported	No report	198,570	No report	130	No report	1,488
Total	51,845	.....	1,816,347	1,985,790	1,279	1,306	1,434	1,522

shown in Complainant's Exhibit 37, and at the same time shows a very marked decrease in the number of trains handling the said tonnage. In view of the fact that Assistant Superintendent Rowlands's report, in response to the request of the complainant, covers the movement for the aforesaid period in the fullest detailed manner possible, *i. e.*, giving the calendar dates during the period, number of trains moving each day, the number of cars in each train, there can be no doubt of the accuracy of complainant's compilations.

Defendant's brief on page 42 reads as follows:

Defendant's Exhibit 21 shows that the rating of the highest type of engine operated into Sparks in 1908 was 1,850 tons. Based upon the correct average trainload the maximum rating of engines shows an efficiency of 77 per cent instead of Mr. Shaughnessy's 70 per cent. The basis of 1,000 tons per train in 1900 used by Mr. Shaughnessy is error. Exhibit 21 shows that this basis should be 1,480 tons. Following Mr. Shaughnessy's process of reasoning, but using corrected percentage of efficiency, the average trainload would have been 1,140 tons. It would have required 1,593 trains to move the same tonnage in 1900 as actually moved in 1908. By using Mr. Shaughnessy's figure of \$1,140.27 per train for operation for the 1,593 trains, these operating expenses for 1900 would have been \$1,816,450.11 in excess of Mr. Shaughnessy's figures for operating expenses in 1908. This, of course, is an absurd deduction.

Defendant's Exhibit 21 is erroneous and misleading.

The highest rating for the consolidation type of engine, which is the standard freight engine in use on the Salt Lake division, and was in use to the exclusion of lighter power which was tied up or held out of service during 1908, is 2,380 tons. By consulting the Salt Lake division time table No. 16, under date of December 29, 1907, and time table No. 17, under date of May 24, 1908, we find that the rating of 1,850 tons, referred to in defendant's brief as the highest rating into Sparks during the year 1908, is instead the fast-time freight rating, and that the maximum rating for the standard consolidation freight engine in use is 2,380 tons.

It may, therefore, be stated, for the purpose of complainant's exhibit, that neither the highest nor the lowest rating was taken, but instead an average of 2,050 tons was taken as the rating, which is in favor of the railroad, as the true average would have been 2,115 tons, which, if it had been used, would have made the average trainload of 1,434 tons, which actually moved into Sparks during the eleven-months period of 1908, about 68 per cent of efficiency instead of 70 per cent, as shown in Complainant's Exhibit 37, and we submit that there is no

basis for the statement in defendant's brief that the efficiency should be 77 per cent instead of 70 per cent as shown.

We submit that the basis of 1,000 tons per train for 1900, as shown in Complainant's Exhibit 37, is not erroneous, but that it is a fair and true expression of the average trainload that the engines in regular road service (excluding the heavier helper engines) were capable of handling during that period. Defendant's Exhibit 21, which is a statement showing locomotive rating in 1900 and 1908, is not a comprehensive or complete showing of locomotive ratings. For example, the statement shows for 1900 rating covering only one class of engine, the heaviest engine in service at that time, when as a matter of fact the predominating power in freight service on the Salt Lake division in 1900, according to information furnished the complainants, consisted of eight-wheel and ten-wheel engines with a tonnage rating varying from 600 to 1,000 tons. For the year 1908 Defendant's Exhibit 21 fails also to record the tonnage properly. As before stated, the standard freight engine in service on the Salt Lake division in 1908 and at present is known as the consolidation type and is shown to have a rating of 1,850 tons into Sparks, while in the rating sheets published in the Southern Pacific Company's time cards for the Salt Lake division the maximum rating is shown to be 2,380 tons. Mogul compounds are shown in the exhibit with a rating of 1,640 tons, while the company's rating sheet shows the maximum rating to be 1,865 tons. There are only a few of these engines in service on the Salt Lake division at the present time, only what are necessary to operate the local or way freight service between Ogden and Sparks, and they are not being used in regular through and fast freight service. As before stated, the consolidation type are now and have been during 1908 used exclusively in the said through and fast freight service.

Defendant's Exhibit 21 further shows the rating of mogul simple engines for 1908 to be 1,485 tons, while the company's rating sheet shows the maximum tonnage rating to be 1,670 tons. It may be mentioned that none of this class of engine is in service on the Salt Lake division at the present time, nor was there any during the year 1908.

From the foregoing it will be seen that for the year 1900 there was no standard type of freight locomotive in service, but instead that the locomotives were divided into three classes, viz: eight-wheelers, ten-wheelers, and moguls, with tonnage ratings, respectively, 600, 1,000, and 1,480 tons. A fair average tonnage rating for 1900 should therefore be 1,000 tons. This was the basis that was used in Complainant's Exhibit 37 in showing the saving in operating expenses for the year 1908 as compared to the year 1900. In the absence of a detailed showing of trains, cars, and tonnage moving west bound over the Salt Lake division for the year 1900 proving our error, there can be no doubt

of the soundness and accuracy of the statement in Complainant's Exhibit 37. The tonnage rating of 1,000 tons for that period is entirely fair to the defendants. Applying the 70 per cent of efficiency to this rating, we have an average trainload of 700 tons for every freight train, local or through, large and small, moving west bound over the old line of the Salt Lake division for the year 1900.

This average trainload, by comparison with other lines in the United States operating under similar circumstances and conditions during that period, will be found to be considerably in excess of that shown by other carriers. In fact, at that time the maximum tonnage rating on only a few systems exceeded 700 to 1,000 tons. We therefore maintain that Complainant's Exhibit 37 is correct in principle and in fact.

It may be noted on page 43 of the defendant's brief that defendants claim by their method of computation, using higher average tonnage per train, higher efficiency and a decreased number of trains for the business of 1900, that there would have been a saving in operating expenses for the business during 1908 of \$1,816,450.11, while by Complainant's Exhibit 37 the saving in operating expenses covering the business for eleven months in 1908 as compared to eleven months in 1900 was shown to be \$1,132,727.38. In consideration of the foregoing, complainants do not feel that their deductions are absurd, as charged by defendants.

Attention may be directed to the fact that these operating economies shown by the complainant, due to increased efficiency of reconstructed line between Ogden and Sparks, which includes shortening of line, reduction of grades, elimination of helper districts, and the elimination or reduction of curvature, increase in weight of rail, and an increase in capacity of equipment and motive power, are produced from the freight business moving west bound over the Salt Lake division, and, assuming that the same method of computation was applied to the east-bound freight business and to the passenger business in both directions, we are confident that the saving in operating expenses for 1908 as compared with 1900 would be approximately \$2,500,000.

A STRANGE DEDUCTION

The statement on page 41 of defendant's brief, that Mr. Shaughnessy's own figures show a loss of \$8,000 instead of the saving which he gives, is, indeed, a most remarkable one. If the improvement of the track, which the members of the Commission know has been made, and the increase of engine power, which has taken place and which is still going on, both factors making for greatly increased efficiency, have been computed by Mr. Shaughnessy in such manner as actually to show a loss, when by defendant's own admission there has

been no loss, then, indeed, must Mr. Shaughnessy be stupid to an extent undreamed of by his most intimate associates. This statement in defendant's brief is only one of the many preposterous figments of the imagination which have entered into the defense of this case. In his oral argument at Reno defendant's counsel declared that instead of the saving, estimated by Mr. Shaughnessy at \$1,132,727.38, his figures showed an actual loss to the company of \$80,000. This, we are told, the reporter erroneously put in as \$800,000, but that the actual figure was \$8,000. "It would of course," adds counsel with charming naïveté, "be absurd to argue that the Southern Pacific Company did actually sustain pecuniary loss in this or any other sum. This figure was merely quoted to point out to the Commission the untenable position assumed by complainant." In other words, after showing a very large increase in efficiency, which, in effect, means economy, the defendant would have us believe that Mr. Shaughnessy actually used his figures in such manner as to show a loss of \$8,000 to defendant.

It certainly took a wonderful amount of intellectual acumen to think out the series of propositions contained in page 41 of defendant's brief. If the same degree of mental acuteness had been directed to the making of an affirmative showing on defendant's behalf, it might have amounted to something in this case, and been of substantial aid to the Commission.

Mr. Butler's statements on the subject of engine power and freight tonnage between Ogden and Sparks simply prove nothing. All that could be got out of him on cross-examination as the purport of his tables was that they were intended to show Mr. Shaughnessy's figures were wrong, but to what extent or how the supposed errors affected the final conclusions Mr. Butler had nothing to say. Mr. Shaughnessy's estimate, that by the increased efficiency referred to the defendant had effected savings of \$1,132,727.38 in 1908 as against 1900, stands before the Commission with literally no testimony in contradiction. The same is true of his estimate that it costs twice as much per ton per mile to haul freight from Sparks to Sacramento as from Ogden to Sparks.

PROFESSOR THURTELL'S REPLY

The criticism on pages 38 to 48 of defendant's brief of certain computations made by Commissioners Shaughnessy and Thurtell can scarcely be taken seriously.

The particular computations referred to were given at the hearing in March, and were stated at that time by these witnesses to be estimates. They were estimates made up from the best information at that time available to these witnesses. The Southern Pacific Company had the exact information desired. They were requested to furnish it for the information of the plaintiffs that the facts might be fully disclosed for the benefit of the Commission. This they failed to do and have furnished no information at either of the hearings relative to the cost of any part of the plaintiff's service to Nevada.

Counsel for the defendant in the brief mentioned has not even been able to say that these errors pointed out have had the effect of doing the defendant any injustice whatever. Had they done the defendant injustice, counsel would have been keen to so claim.

What are the facts?

First, on page 43 of defendant's brief:

Defendant's Exhibit 30 shows "company tonnage" to have been 23 per cent of the total haul on the Salt Lake division instead of 20 per cent as used by Professor Thurtell.

Defendant's Exhibit 30 does not show company tonnage to have been 23 per cent, but 22.7 per cent of the total haul on the Salt Lake division for the *fiscal* year 1908, while Commissioner Thurtell's estimate was 20.7 for the *calendar* year 1908. The discrepancy is but 2 per cent instead of 3 per cent as stated, and complainant's estimate is for the calendar year 1908 and not for the fiscal year. The discrepancy, if any, is not material to the result, and it has not been shown that actual discrepancy exists.

Defendant's brief erroneously gives the average number of tons of commercial freight carried by each train, Ogden to Sparks, as 507 tons. This result is erroneously computed, even if the basis of 653,430 tons and 1,306 trains is correct, which we do not admit. The result in that event should be 500 tons, not 507 tons, per train.

The basis may or may not be correct, but the estimates made by witnesses Shaughnessy and Thurtell as to the number and weight of trains reaching Sparks from the East were based upon the actual number and weight of these trains as furnished by the Southern Pacific Company for the first eleven months of the calendar year 1908. This data does not exactly correspond with Defendant's Exhibit 22, but that is for the company to explain and not the complainants.

If, however, the average weight of the empty cars is a little higher than that assumed by these witnesses, 18 tons, it may be true that the average load per train, Ogden to Sparks, for the calendar year 1908 was but 500 tons, instead of 539.9 tons as computed by them. It follows, then, that, since the average expense per freight train, Ogden to Reno, is \$1,427.02, the

average expense of moving each ton, Ogden to Reno, is \$2.85, instead of \$2.64 as deduced by the witnesses above referred to.

The statement of defendant on page 43 of his brief that McCune's Exhibit 6 shows the average carload charge for the haul, Ogden to Reno, \$8.68, is absolutely without foundation. No such statement is contained in McCune's Exhibit 6 or any other. Exhibit 9 by McCune does not show, as claimed, the average less-than-carload charge per ton, Ogden to Reno, to be \$25.05, and we are at a loss to understand how counsel for the defendants could have so completely misunderstood these two exhibits.

Mr. Thurtell's Exhibit 47 does show that the average charge per ton on all commercial freight coming into Reno through the Ogden gateway is \$11.51, and this the defendant company have had every opportunity to disprove had the facts been otherwise. This refers to all the tonnage of low grade or high grade moving west through the Ogden gateway destined to Reno. Mr. Thurtell's exhibit given at the hearing in March was criticized for certain errors, and page 2 was particularly referred to as not agreeing with Mr. Shaughnessy's computations. It is true that a very small and unimportant error occurs on this page, the only effect of which is to make the total number of trains moving over the road between Ogden and Sparks 2,902, when it should have been 2,907. The actual total freight operating expenses between Sparks and Ogden should have been \$4,148,347.14, instead of \$4,141,212.04 as given on page 2. The cost of operation of freight trains on the Nevada mileage for that year should have been stated as \$3,427,779.24, instead of \$3,421,883.51 as shown on page 2. It will be seen that the error referred to did not and could not affect the result of the computation by one-half of one per cent and for the purposes of this case is altogether immaterial.

The main-line mileage of the Central Pacific Railway over which the freight moves in Nevada is 445 miles as stated in Mr. Thurtell's exhibit, and not 427 as given in defendant's brief. The mileage from the Nevada-Utah State line to Reno is not 445, and the number used does not have reference to that distance, but to the total distance across the State from Utah to California.

On page 45 of defendant's brief occurs this statement:

The records of this company, which are kept in accordance with the requirements of the Interstate Commerce Commission, reveal that the average rate per ton per mile on all business moving westward through the Ogden gateway destined to Reno is 1.77 cents.

There is absolutely nothing in the evidence to support this statement, and we are convinced that counsel does not intend it to be understood that the average rate per ton per mile secured by the Southern Pacific Company on all freight mov-

ing west from Ogden to Reno is 1.77 cents, for this is shown by the uncontradicted evidence in the case to be 2.09 cents.

Taking, however, every statement of counsel at its face value and assuming this statement to be supported by evidence, which it is not, the distance from Ogden to Reno is 542.3 miles. If the average charge for this haul is 1.77 cents per ton per mile the average charge on every ton of freight hauled from Ogden to Reno would be \$9.60. Should it be true, which we do not admit or believe, that the average cost of transporting each ton of freight, Ogden to Reno, is as high as \$2.85, still the revenue received on each ton of freight moving from Ogden to Reno is 3.35 times the cost of the service given.

Complainants are fully convinced that for the calendar year 1908 the average rate per ton per mile charged by the Southern Pacific Company on all freight moving west from Ogden destined to Reno was 2.09 cents. This has been compiled from the records of the Reno office. The entire carload business was taken for the year; and the less-than-carload business for the months of January, February, March, and April was taken from the actual records of the office, and the result multiplied by 3 to obtain the probable business for the year.

The Southern Pacific Company or their counsel cannot well obtain the result in any other or less laborious method than that employed by the complainants, and, while the rate per ton per mile will vary greatly during the year, depending upon the character of the freight moving, and during certain months the rate may be as low as 1.77 cents per ton per mile, still complainants assert that for the calendar year 1908 the average rate per ton per mile obtained by the Southern Pacific Company on all freight moving west from Ogden to Reno was 2.09 cents. They assert this confidently from their Exhibit 47, which was testified to in detail by Mr. Thurtell, who was subjected to rigid cross-examination by counsel for defendant.

The defendant makes use of a part of Complainant's Exhibit 47 on page 89 of its brief to show to the Commission the losses the Southern Pacific Company will sustain on west-bound Reno business should the complainant's petition be granted. If the tonnage shown on the page referred to, 23,322, is multiplied by the distance from Ogden to Reno, the result is the ton mile movement or total ton mileage of this freight. If the total present receipts of the Southern Pacific Company on this freight, \$268,516.40, is divided by the total ton mileage, the quotient is the rate per ton per mile and is approximately 2.09 cents, and not 1.17 cents as asserted by counsel.

If the defendant seeks to make use of the information shown in this exhibit for purposes which meet its needs, it cannot at the same time deny the correctness of the exhibit when used by the complainant for the purpose for which it was intended.

This Exhibit 47 is the gist of the whole matter affecting the claim of the complainants that the west-bound rates to Reno

are unreasonable and that the rates sought are reasonable. This exhibit has been prepared at great labor. If it in any respect does to the defendant company any injustice, it has not been able to point out wherein such injustice lies. That exhibit alone reflects and proves the conditions against which these plaintiffs complain. Supported as it is by the detailed statements of this freight and the revenue derived therefrom in Exhibits 5, 6, and 7, it stands absolutely uncontroverted and unassailable.

A numerical error on page 2 of the Thurtell exhibit given in March, which was absolutely immaterial to the result and which produced in that result an effect of less than one-half of one per cent, has been seized upon in order to attempt to discredit the results of investigations which it was impossible to make absolutely accurate.

These investigations have, however, conclusively demonstrated the actual and startling unreasonableness of the rates now in force, and that not by abstruse mathematical calculations, but by the simple rules and methods of arithmetic.

The investigations have at the same time shown the entire reasonableness of the rates asked for, and the effect of the evidence produced by witnesses Shaughnessy and Thurtell, who sustained themselves through cross-examination and whose computations have been the subject of rigid scrutiny for nearly a year, is not weakened by the fact that a numerical error producing no material effect on the results has been found in the computations.

It is not necessary for us to comment upon Professor Thurtell's reply. It is clear and conclusive, and we will pass from it with the simple remark that, in making his computations, he considered independently the data used by Commissioner Shaughnessy as to the cost of haulage from Ogden to Sparks. It is incredible that both Commissioners should have made the absurd blunders ascribed to them in defendant's brief, and unthinkable that either has intentionally made false and misleading calculations.

"WHAT THE TRAFFIC WILL BEAR AND MOVE FREELY"

Counsel seek to split hairs over what was said by their chief attorney and Mr. Luce. They deny, with a show of indignation, that the word "all" was used. Our recollection is that Mr. Dunn did use that expression at the first Reno hearing. But whether the word was used or not is immaterial. The expressions "all the traffic will bear" and "what the traffic will bear" mean the same. And so with the language of Mr. Luce. The use of the word "all" makes the language a little more emphatic, but it conveys no substantial difference in

meaning. Counsel must be in dire straits for argument when they grasp at a verbal differentiation so attenuated.

THE POWER TO FIX REASONABLE RATES

Counsel labor to prove that the regulation of rates is a legislative and not a judicial act. We quite agree with this, and do not know of any one who has ever denied it except some railroads in their efforts to break down railroad commission laws. Among these we may mention the defendant herein. (See *Southern Pacific Co., et al., v. Bartine, et al.*, 170 Fed. *supra.*)

However, as counsel are right upon the point, and as they fully admit the jurisdiction of the Interstate Commerce Commission in cases such as this, we will offer no further suggestions concerning it.

We are, though, at a loss to see the pertinency and force of the legal citations, quotations and references to be found in pages 48 to 67. It is very difficult to understand just what point is sought to be made.

As far as the case of *Cotting v. Kansas City Stock Yards*, 183 U. S. 79, is concerned, it may be remarked that if it touches this case at all it is only in the most remote and incidental way. The case was entirely different in principle from this one, and any language which might seem to have a bearing here is pure dictum.

Moreover, it will be seen that the case went off upon the point that the Kansas statute was violative of the fourteenth amendment to the Constitution of the United States, in that it applies only to the Kansas City Stock Yards Company, and not to other companies. See page 114, whereon six out of nine justices decline to give their assent to Justice Brewer's reasoning, and concur in the judgment solely upon the ground above stated.

The *Cotting* case was not one in which the fixing of railroad freight rates was involved. In all cases where the question is one of regulating charges there are certain analogies to be observed, but in the very nature of things railroad rates must stand in a class by themselves for purposes of regulation. It is difficult, in fact well-nigh impossible, to take up each commodity and consider it singly. Defendant's counsel so declare on page 22 of their brief, and we have accepted the view as being sound for the reasons hereinbefore given.

The Interstate Commerce Commission has, itself, recognized

the difficulty of determining the reasonableness of a single rate. (See 10 I. C. C. R. 505.)

Still, an effort must be made to do so when the complaint is of the rate on a single commodity, and it may be done with reasonable accuracy when the commodity is important, being transported in large quantities, and constituting a considerable percentage of the whole. But we are not dealing with such a case. Our attack is upon the entire schedule of west-bound rates which are in excess of the rates to the terminals. We do not rest our case upon the mere fact that the Nevada rates are higher than those to the terminals. That course would not be sustained, because the terminal rates might be forced by competition below the point of fair remuneration, in which event the higher rates to the interior points might not be excessive. But we have shown by the most careful calculations that the terminal rates as a whole, applied at interior points in Nevada, would not only be commercially remunerative, but so amply remunerative that they must be fairly compensatory at the terminals themselves, after allowing for the increased expense of hauling to such terminals.

We do not claim that the Commission would be justified in fixing rates at Nevada points which would barely avoid being confiscatory. We do claim that the rates we ask for would, if generally applied, leave the company a very handsome return upon the value of its property measured by any fair method which can be devised. The Commission will not fail to note that in the Salt Lake hearing the Union Pacific Company was well satisfied to rest the value of the road upon the reasonable cost of its reproduction, simply claiming the right to earn a fair return upon such valuation. In this case we have dealt with defendant upon a much more liberal basis. We have considered the value of the road in every reasonable way. Our estimates have been based upon the original cost of construction, the actual capitalization, and an estimated valuation of \$100,000 a mile, fully \$20,000 a mile above Kruttschnitt's estimate. We have even excluded the Nevada business entirely, and shown that the company would still have a good return upon the entire value of the property.

The Commission will also note that our calculations are more than fair to the defendant in this: That no such adjustment as we ask for could by any possibility affect all its business now conducted at terminal rates. Its east-bound rates

would not be touched at all, and there is an immense distributing trade from the company's main line by its branches which would be wholly unaffected by the reductions for which we ask.

"TON MILES IN NEVADA"

The value of pages 46 and 48 of defendant's brief is not apparent. Their main purpose seems to be to suggest that nothing can be proved with respect to rates by mathematical calculations.

The pages certainly throw no light upon the issues in this case.

**IMPOSSIBLE TO DETERMINE REASONABLE RATES
EXCEPT BY FOLLOWING THE PRINCIPLES WHICH
GUIDE THE TRAFFIC MANAGERS OF THE ROADS**

The foregoing caption expresses about all that is contained in pages 48 to 67, inclusive. If this view is to be accepted, then any rate fixed by the traffic manager or managers must be right, and the Interstate Commerce Commission and State Railroad Commissions are powerless.

We shall not undertake to follow in detail the confused and incoherent mass of verbiage contained in these pages.

It will be observed, and in fact it has been apparent all through this case, that defendant has been overanxious to take advantage of anything in the Spokane case which seems to be favorable to the theory of the defense, and just as ready to condemn that decision wherever it works to defendant's disadvantage. Defendant has been keenly alert to claim that the Spokane decision settles the question affirmatively that there is water competition of controlling force at the terminals. But when the Commission undertakes to say in that case what are and what are not reasonable rates, defendant is just as quick to condemn the decision. In short, that and all other decisions by either courts or commissions are good in so far as they sustain the railroad contentions, and bad wherever they lay down rules adverse to the theories of the railroads.

Let us say here that the Spokane decision, in our judgment, did not settle the question of the force and effect of water competition at the Coast terminals. Under the evidence in that case no such decision could have been rendered. The evidence simply showed that there was a certain water tonnage reaching and likely to reach the Pacific Coast terminals.

This, it was held, was a substantial competition and of controlling force.

By "controlling force" we do not understand Commissioner Prouty to mean that the water rates specifically dictated and fixed the rail rates either at the terminals or at interior points. As we interpret it, the word "controlling" was used to indicate that the water competition forced the railroads to make terminal rates lower than they otherwise would or might be. It was held that the water competition created such a dissimilarity of conditions that lower rates at the terminals did not create "discrimination" within the meaning of Sections 3 and 4 of the Interstate Commerce Act. It is self-evident that where there is water competition the conditions are not the same as where there is no such competition. Hence, a simple showing of a difference in rates would not of itself prove "discrimination" under the law. In the Spokane case there was no effort made to show that the terminal rates were fairly compensatory at the terminals, or that they would be so if applied at Spokane.

DISSIMILAR CONDITIONS WILL NOT JUSTIFY DISPROPORTIONATE RATES

It is obvious, though, that, while a mere difference in rates, induced, as it was claimed, by water competition at the terminals, does not, standing by itself, prove unlawful discrimination, still the difference in rates may be much greater than the dissimilarity of conditions will justify. If, for example, the water competition were sufficient to force the rates at the terminals, say, 10 per cent below what would be just and fair in the absence of such competition, and their rates at interior points are raised 50, 75, or 100 per cent above the terminal rates, that certainly would constitute discrimination, notwithstanding the dissimilarity of conditions. We are very sure that neither this Commission nor any court will ever hold that mere dissimilarity of conditions will justify an unreasonable disproportion in charges. (See *Western Union Tel. Co. v. Call Pub. Co.*, 181 U. S. 92, particularly pp. 99-100.)

That Mr. Commissioner Prouty did not intend to decide that water competition proved the terminal rates to be so low as to be less than fair compensation for the service, is clear from the fact that he did not say so, and from the further fact that he had no evidence before him upon the point.

That he did not intend to hold that water competition at the terminals justified the charges in effect at Spokane, is proved by the circumstance that he proceeded to investigate the reasonableness of those rates as an independent proposition, and his course in doing so was affirmed by the full Commission.

This part of the Spokane case, of course, does not meet with the approval of defendant herein. We never expected it to. We can scarce imagine a case denying the right of a railroad to charge all that it can force a shipper to pay, in order to move his freight, that would meet the approval of the railroad thus denied.

The theory of these great public service corporations is that their business is just as much private as that of the merchant or farmer, and that there is no power lodged anywhere to impose any check upon them. It is enough to say upon this point that the people of the United States do not accept that theory. If they did, we should have no Interstate Commerce Commission, or any State Railroad Commission in the country at this time; nor do the courts sustain it.

"VALUE OF SERVICE TO SHIPPER"

On page 64 it is insisted that the value of the service to the shipper is also an element to be considered. If that can be shown in any case, it is obviously impossible in such a one as this, because here nearly the whole population of the State is affected, and the extent to which it is affected can hardly be measured along mathematical lines. Defendant's theory is that the rates under which the traffic moves freely are reasonable. If that is sound, then the service to the shipper is worth whatever he actually pays, because, according to defendant's claim, the shipper would not move his freight unless it paid him to do so. This view, however, will not bear analysis. As a rule the shippers must move their freight or go out of business. Excessive freight rates compel them to give up too much of their profit to the carrier. The shippers can only recoup their loss by charging higher prices for their commodities, and this brings us to the consumer, who, in the end, pays the freight. Of course this is not to be predicated of the case of every individual shipper. The prices of his particular commodities may be governed by general market conditions over which he has no control. In such case he suffers the

loss because he cannot raise the price so as to cover the excess of the carrier's charge.

To attempt to measure the value of the service to the shipper would involve an inquiry into the business of the entire community served by the carrier, which is plainly impracticable. The theory of defendant, if adopted, would make it impossible to determine the reasonableness of freight rates. It goes without saying that this is exactly what the railroads want.

PAGES 69 TO 75

In these pages of defendant's brief we find nothing of value, and will pass them by with the simple suggestion that the matter therein consists merely of isolated details throwing no light upon the general issue.

The value to be attached to most of defendant's contentions is well illustrated by page 74. Here we find a carefully prepared table showing net operating revenue of various roads, and how much the roads named exceed the Southern Pacific in net operating revenue per mile, and immediately following the table we find the remarkable statement that the comparison proves nothing with reference to the issues in this case.

A QUEER STATEMENT

On page 79 defendant declares that complainant will be satisfied only with such an adjustment of rates as will enable it to obtain an advantage over its competitors at the terminals. This is certainly a most extraordinary way of stating our position. We were under the impression that we were simply asking for a removal of the unjust *disadvantages* under which we labor by the adjustment as it now stands. Our demand is that we shall pay no more for a shorter haul than the terminals do for a longer one. We are not asking for lower rates, which we might do in fairness by reason of the shorter haul. We ask the *same* rates, and prove fully that such rates would be more than fair to the defendant. By what mental process counsel reach the conclusion that we are seeking an advantage over the terminals, is a problem which we shall not waste our own time and mental energy in trying to solve. It is of no consequence, as the Commission must fully understand the precise nature of our demand.

GROWTH OF THE WEST

Defendant urges, on page 82, that "the growth of the West proves that the rates now effective in this territory are inherently and relatively reasonable."

This seems to relate to the intermountain region as a whole. It certainly cannot be intended to apply to Nevada, as is plainly evidenced by the sneering references, on the opening page, to Nevada's scant population. But the reasoning is not sound with respect to any territory sought to be covered by the statement.

No State and no community can possibly have its growth promoted by being subjected to freight rates higher than its more distant neighbors are required to pay. A community may grow and prosper in spite of excessive freight rates, but none ever did prosper and grow as a result of having to pay such rates. The reasons for the growth of Nevada during the last decade are to be found mainly in the rich mineral discoveries made in many parts of the State, and, in lesser degree, in the irrigation work inaugurated and carried on by the State and National Governments. High freight rates, we may be sure, have not been of material aid in this development.

"THE BURDEN OF PROOF"

Defendant takes issue with us in our contention that the burden is upon it to prove the reasonableness of the rates complained of. We shall not discuss this point at great length because, in our judgment, we have furnished everything in the way of proof that has been presented, all that the nature of such a case admits of, and all that should be required by any intelligent tribunal, whether administrative or judicial. When it is shown that the arbitrary excess charged from Sacramento back to Reno, a distance of 154 miles, is 43 per cent of the entire charge from Chicago to Sacramento, a distance of about 2,000 miles; when it is further shown that the back-haul charge to Elko is 57 per cent of the rate from Chicago to Sacramento, and when, in addition to this, it is shown that at the two interior points named there is a saving in the cost of transportation of 35 per cent and 73 per cent, respectively, it is submitted in all candor that the disproportion is so great that the burden rests upon defendant to justify it.

If defendant's position is correct, it follows that the slightest

dissimilarity of conditions would, *prima facie*, at least, justify any difference in rates which a railroad chooses to make, and throw the whole burden of proof upon the party complaining. The absurdity and unsoundness of this view will at once be seen when it is remembered that there are no two places, not even terminals, where the conditions are exactly the same. One must be blind not to see that the conditions at San José, Sacramento, Marysville, Los Angeles, and many other places now enjoying terminal rates, are different in marked degree from those existing at San Francisco or San Diego, which are directly upon ocean bays.

COMPLAINANT'S PROOF CLEAR AND STRONG

The pressure of water competition at Marysville is less than at San Francisco, while at San José there is absolutely none. Still, the terminal rates are the same where there is little pressure as where there is much. Defendant has sought to take advantage of this difference by concentrating the water tonnage at San Francisco in order to show how important it is. To be consistent, defendant should make its rates to San Francisco lower than to the other points where the ocean competition is less pressing. The fact that it is not done, is strong evidence that the water competition has little, if anything, to do with the rates at terminal points.

The rates complained of being admitted, the sole ultimate issue is, "Are they unreasonable, and would the rates asked for by complainant be fair and reasonable compensation for the service rendered?"

There is only one way to determine such a question finally, definitely, and fairly. That is the method we have pursued in this case. While we are firmly of the opinion that where a higher charge is made for a shorter than for a longer haul, the shorter being part of the longer, the carrier making it should be required to justify in all the length and breadth of the word, we have proceeded in this case as if we felt that the burden rested upon us to prove that the charges are unjust. It is a well-known legal rule that where a defense rests upon evidence peculiarly within the reach of a defendant, such defendant is bound to produce it and make its case. We repeat that, if the terminal rates are not fairly remunerative, the evidence of that fact is certainly to be found in the records of the defendant, not with respect to each individual

commodity, perhaps, but with reference to the terminal business as a whole. Instead of producing clear and detailed statements fully covering the issues in the case, defendant has presented tables and exhibits, applying only to isolated and collateral matters, and no attempt whatever has been made to reach the substance of the issue. Defendant seems to have rested upon the assumption that complainant had not the data upon which to make an affirmative case.

We feel that we have made such a case clearly, conclusively, and in the only way possible. With a clearness, fullness and accuracy which leave nothing to be desired in those particulars, the witness, F. H. McCune, has assembled all necessary data upon the subject of the rates complained of. This witness's work was a marvel of energy and intelligence. The mass of testimony prepared by him is unchallenged in the smallest material matter. We have shown by defendant's own witnesses that water competition at the Coast terminals does not and cannot account for or justify the difference in rates, while the figures of Commissioners Shaughnessy and Thurtell, prepared with infinite labor and care, demonstrate with mathematical certainty that the present terminal rates, would, if applied at Nevada points yield the defendant, not merely a bare compensation for the service, but a very handsome return upon the investment.

The Commission will not, we feel assured, overlook the fact that with all the account books and records of the operations of the Central Pacific road in its possession, with a strong corps of able and trained experts at its command, and with many months of time for investigation and study of complainant's exhibits, defendant has not been able to produce evidence which, in the slightest degree, weakens the testimony of Commissioners Shaughnessy and Thurtell. Their testimony is not even controverted by any witness on behalf of the defendant. Counsel argue that there are errors in the calculations of these two witnesses, but no attempt is made to show wherein or to what extent the alleged errors would affect the final results at which the witnesses arrived.

The testimony of these two witnesses goes to the very heart of the issue. It is met by defendant with the childish plea that the reasonableness of rates cannot be decided by mathematical calculations, but must be determined upon the principles of rate making adopted by the traffic managers of the

railroads, which, in the last analysis, is equivalent to contending that the decision of a railroad that its rates are reasonable is conclusive, and cannot be disturbed by commissions or courts.

We do not believe that this view will ever be accepted by the Interstate Commerce Commission, by any Railroad Commission, or any reputable Court, State or National.

All of which is respectfully submitted.

Attorney-General of Nevada.

Counsel for Complainant.



STATE OF NEVADA

SECOND ANNUAL REPORT

OF THE

**Railroad Commission of
Nevada**

1908=1909

H, F. BARTINE Chairman
J. F. SHAUGHNESSY . Commissioner
HENRY THURTELL . Commissioner
E. H. WALKER Secretary



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : J. G. MCCARTHY, SUPERINTENDENT

1910



SECOND ANNUAL REPORT

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,
CARSON CITY, NEVADA, January 1, 1910.

HON. D. S. DICKERSON, *Lieutenant and Acting Governor of Nevada.*

SIR: The Railroad Commission of Nevada herewith submits its annual report for the year ending December 31, 1909.

Section 32 of the Railroad Commission law, as amended March 20, 1909, directs the commission to submit its annual report to the Governor as soon after December 31st of each year as may be feasible in order to bring the report down to that date.

This report has been prepared with the intention of explaining as fully as is possible every act of the commission during the year 1909, to the end that the public may be informed of the general transportation conditions in the State and know something of the merits of each question that the commission has had under consideration.

SUITS AGAINST THE COMMISSION

The last annual report of the commission outlined very much in detail the nature of the suits that had been brought against the Railroad Commission by the Southern Pacific Company, the Nevada and California Railroad Company, the San Pedro, Los Angeles and Salt Lake Railroad Company, the Eureka and Palisade Railway Company, the Tonopah and Goldfield Railroad Company, and the Virginia and Truckee Railway Company.

The report also showed with such particularity as space permitted the manner in which the contentions of the various railroad companies had been met by the commission. It will perhaps be timely in this report to review the subjects of controversy and the decision of the court relative thereto.

The constitutionality of the law was assailed on various grounds:

First—It was claimed that the provision for the appointment of the commissioners by the Railroad Board created for that purpose, and consisting of the Governor, Lieutenant-Governor, and Attorney-General, was an infringement of the constitutional right of the Governor to make all appointments of state officers in cases where the offices are to be filled by appointment.

The court, in respect to this contention, reviewed the decisions germane to the issue exhaustively and concluded with this paragraph:

The power to appoint all officers whose election by the people is not provided for in the Constitution of Nevada cannot be held to be a part of the chief executive power of the State which is vested in the Governor. The Legislature may, by law, require the Governor, the Lieutenant-Governor, and the Attorney-

General of the State to select and appoint Railroad Commissioners. This is not an appointment of these officers to a new office, but an increase of their official power and duty. Even if it be conceded that the Constitution forbids the exercise of the appointing power by the Legislature, still the Act in question is not for that reason repugnant to that instrument, because no appointing power, as contemplated by the prohibition, has been exercised by the Legislature.

Second—It was claimed that the law invested the commission with judicial powers; that is, with the powers usually exercised by courts, thus violating Section 1 of Article III of the Constitution, which divides the government of the State into three departments, the legislative, executive and judicial, and provides that "no persons charged with the exercise of powers properly belonging to one of these departments shall exercise any function appertaining to either of the others." This was very strongly pressed.

The court, after a very full review of the whole subject-matter, says in part:

No legal principle is better established than the rule that the power to fix rates, if delegated by a Legislature to a Railroad Commission, is, in kind, a legislative function, and that courts of equity will not interfere in advance by injunction to control the exercise of such a power.

Third—It was stoutly insisted that the law was simply an amendment of earlier statutes pertaining to railroads and was void because it contained no reference to the laws amended. Upon this point the court says in part:

It is not a mere attempt to correct, to rectify, to reform, to improve, or to recast the old laws on the same subject. Both in the title and the body of the Act the intention to create a new law and not to amend an old one is apparent. It is not modeled along the lines followed by any former statute. It is essentially new and independent.

The objection to the Act on the ground that it contains no reference to the title of former Acts on the same subject, and that it does not reenact or publish at length former statutes, which may be amended without mention, is without merit.

Fourth—The law was attacked because it allows narrow-gage railroads to charge 150 per cent higher freight rates than those that may be charged by standard-gage railroads, and provided that the provisions of section seven of the Act relative to maximum freight rates should not apply to any railroad until it had been in operation two years. This was alleged to be discrimination in favor of narrow-gage railroads and new lines. Concerning this point the decision of the court was in part as follows:

The Federal Constitution does not withhold from the Legislature the power of classifying railroads for the purpose of establishing rates. If the classification is reasonable and not arbitrary, and if the same law is applied to all railroads of the same class, though it may be different for the separate classes, there is no violation of the rule securing to all the equal protection of the law. The statute differentiates between old railroads, which presumably have an established business, and recently constructed roads, presumably with a business yet to be developed. It also

segregates the broad-gage railway, with its capacity for hauling immense loads and enormous traffic, from the narrow-gage railroad, with its short haul, short trains, small engines, light traffic and relatively large expense for train crews. These differences furnish a reasonable basis for a higher maximum freight charge in one case than in the other and therefore justify the classification which is attacked.

Fifth—The penalties provided in the Act for violation of its provisions are alleged to be excessive.

In regard to this subject the court evidently was of the opinion that the railroads were not at that time threatened with excessive penalties. No attempt had been made to enforce any of the penalties provided in the Act for violation of its provisions.

Sixth—It was pleaded that the law was of such character that the railroads would be subjected to a multiplicity of suits upon essentially the same cause of action.

In regard to this subject the court said in part:

It is safe to assume that suit will not be brought until some order of the commission establishing rates, made in full and strict compliance with the statute, has been violated. It is also proper to assume that the commission will yield obedience to the Constitution, and that it will not, after due investigation, find and determine a present freight rate unjust and unreasonable when in truth and in fact the rate is both just and reasonable. When an unjust and unreasonable rate or schedule of rates has been actually and finally adopted by order of the board, it may be properly challenged and its enforcement enjoined.

Seventh—Lastly, the railroads all claimed that the maximum rates named in the law were so unreasonably low as to be wholly inadequate compensation. This was the most prominent feature of the suits. It was the maximum-rate question that brought the railroad companies into court and led to this general onslaught upon the entire law. Had the companies not been threatened by these rates, they would not have been in a position to allege any injury, and hence would have had no standing in court. No suit was brought by any of the companies until they had been notified by the commission as to the prescribed rates and requested to conform their schedules thereto.

In the last annual report of this commission it is shown with considerable detail by what computations, assumptions and deductions the railroad companies sought to support the claim that the scale of maximum rates, incorporated in section seven of the Railroad Commission law, was so low as to be confiscatory in nature. The same report showed also how, by tables and computations, the commission had met this contention on the part of the companies.

The ruling of the court in regard to each company represented in the suit follows:

SOUTHERN PACIFIC COMPANY

In regard to the Southern Pacific Company, after a very exhaustive review of the evidence, the court concluded that the net income from Nevada intrastate freight traffic over the lines of the Southern Pacific Company upon the basis of the rates prescribed by law would amount to 9½ per cent

upon the value of that portion of the property of the Southern Pacific Company devoted to that branch of the service, and concluded the opinion with this paragraph:

I cannot hold that such a return on the property used in conducting Nevada intrastate freight traffic is confiscatory.

NEVADA AND CALIFORNIA RAILWAY COMPANY

After reviewing the evidence the court finds:

On the undisputed facts of this case, and evidence which was introduced without objection and without contradiction, the maximum rates, if enforced, would result in confiscating the use of complainant's property.

SAN PEDRO, LOS ANGELES AND SALT LAKE RAILROAD COMPANY

With reference to the contentions raised by this company the court, after reviewing the evidence, reached the conclusion that with the maximum rates in force the net earnings upon Nevada intrastate freight business were sufficient to yield an income of 4.28 per cent on the value of the property used in the service, and concluded his opinion with the following paragraph:

It does not necessarily follow that a schedule of maximum rates fixed by law is confiscatory because it fails to yield a reasonable return on the investment above taxes, operating expenses and interest on the indebtedness. The rates must be reasonable to the company, but they must in any event be reasonable to the public. If a railroad is built into a new, sparsely settled territory with a view of serving a large future population and developing business, the Constitution does not require the few people and the small business of the present time to pay rates which will yield an income equal to the full return to be gathered when the country is populated and business developed to the full capacity of the road. Under the evidence it cannot be held that the maximum rates if applied as a whole to the intrastate freight traffic of this company are confiscatory.

EUREKA AND PALISADE RAILWAY COMPANY

In regard to the business of this company the court finds:

The facts are not given from which we may determine whether the charges are higher or lower, or whether the operating expenses are greater or less for intrastate freight than for other business of the company. The testimony here is wholly insufficient to overcome the presumption in favor of the constitutionality of the Act, and the reasonableness of the maximum rates therein set forth.

TONOPAH AND GOLDFIELD RAILROAD COMPANY

The court reviewed the evidence offered by the company touching the subject of the maximum rates and found it insufficient to base an opinion upon, and therefore concludes:

The burden is on complainant to show that the reductions contemplated by the Act will deprive it of a reasonable income from its property, and until this is done clearly and definitely there is no sufficient cause to declare the maximum rates confiscatory or illegal.

VIRGINIA AND TRUCKEE RAILWAY COMPANY

The evidence offered by this company concerning the sufficiency of the maximum rates as applied to the business upon that road was somewhat meager, and the court found:

It is quite possible, if the maximum rates are enforced on the Virginia and Truckee Railway, its net income from intrastate freight will be reduced to an unjust and unreasonable figure, but the evidence is insufficient to establish that fact. No data is given from which it is possible to discover the cost of transporting intrastate freight, either as a whole or per unit of traffic, consequently it is impossible to say with that certainty which the law demands whether the maximum rates as applied to the domestic freight business of this company are reasonable or unreasonable.

The bill in each of the suits brought by the railroad companies against the Railroad Commission was dismissed and the injunctions were dissolved.

The effect of this decision was that upon all counts made against the Railroad Commission law, with the single exception of the subject of the maximum rates, the court held the objections to be without merit.

The objections to the maximum rates themselves were also held to be unsound save as applied to the Nevada and California road, and even as to that road the bill was dismissed upon the ground that the suit was brought prematurely—that is, before the commission had taken any action to force the adoption of the rates.

In the matter of the sufficiency of the maximum rates, the court held them to be sufficient and fairly remunerative in the case of the two main trunk lines that traverse the State; namely, the Southern Pacific Company and the San Pedro, Los Angeles and Salt Lake Railroad Company. The court also held the rates unremunerative and insufficient in the case of the Nevada and California Railway Company, and in the cases of the Tonopah and Goldfield Railroad Company, the Eureka and Palisade Railway Company and the Virginia and Truckee Railway Company held that the showing made on behalf of each of these companies was not sufficient to warrant the court in reaching the conclusion that the rates were insufficient and noncompensatory.

In regard to the last three roads named it will be seen that the court did not find the maximum rates to be reasonable and compensatory from the evidence, but found the evidence insufficient to overcome the natural presumption in favor of their reasonableness.

The suits were brought in the summer of 1907, at the close of a period of great prosperity in this and every State, and this prosperity was reflected in the earnings of the railroads at that time. This period of unusual activity was followed by one of acute depression, felt by every business firm and every railroad from one side of the country to the other. The reports made by the officers of the railroad companies operating in this State to the commission showed a marked falling off in the railroad business for the year 1908, as compared with that of the previous year. It was easy to see that, although these three companies at the close of the fiscal year 1907 had been unable to make a showing sufficient to convince the court of the unreasonableness of the maximum rates on the basis of the business of the previous year, they could have made for the year 1908 a much stronger showing against the sufficiency of the rates. They could

at any time bring suit against the commission restraining it from enforcing the maximum rates, alleging the changed conditions that had arisen since the trial of the previous cases as the ground of the suit.

It was also apparent to the commission that no set of rates could be promulgated in this State by Legislature or by commission, fixing the same rate upon every standard-gage railroad in the State regardless of operating conditions, that would be at the same time just to all.

A rate that would yield to the Southern Pacific Company, with its heavy tonnage and high density of traffic, a just and reasonable return for the money invested and the service rendered would, if applied to the Tonopah and Goldfield Railroad or the Las Vegas and Tonopah Railroad, be entirely inadequate. A rate that is only a fair and reasonable rate if applied on the southern railroads in this State would be an unduly high and unreasonable rate if applied to the main line of the Southern Pacific Company.

It was apparent that any set of maximum rates above which the commission must not fix any rate must be so high as to be sufficient and reasonable when applied to the least favored road in the State. If the rates so set are so high as to be sufficient on the least favored road in the State, they are so high as to constitute no check whatever upon the commission, and are therefore valueless for any purpose. At the same time it was apparent that the maximum rate provision was at fault in that it did not take sufficient account of the length of haul, and that particularly in the case of ores of low value being hauled distances of fifty miles or less it allowed a less compensation than the actual fair value of the service. In other words, it was an attempt to do arbitrarily and all at once, by action of the Legislature, that which the experience of all the States has shown can only be done by giving, in each case, careful consideration to all the surrounding conditions and circumstances.

For the reasons above stated, it was the unanimous opinion of the members of the commission that they should earnestly recommend to the Legislature, then in session, the repeal of section seven, relative to maximum rates, and the enactment in its stead of a section giving to the commission positive rate-making power.

AMENDMENTS TO THE RAILROAD COMMISSION LAW

Such amendments as were made to the Railroad Commission law were given careful consideration by both branches of the Legislature and were approved by the Governor March 20, 1909.

The salient features of the amendments were the repeal of section seven of the old law relative to maximum freight rates, the enactment in its stead of a new section conferring upon the commission positive rate-making powers, while section twenty-five was amended so as to prohibit reduced transportation and the granting of passes to any persons except those named in section eight of the law.

The provision of the law conferring upon the commission positive rate-making powers is as follows:

The commission shall have full power to prescribe just and reasonable railroad classifications of freight, and to fix just and reasonable charges for the transportation of all intrastate freight and intrastate passengers, for sleeping-car accommodations, for goods, merchandise and all matter of every kind carried by express companies within this State, for the transmission of messages by

telegraph companies and for the use of telephone lines within the State. The commission shall also have power to make just and reasonable regulations for the apportionment of all such charges between two or more companies jointly engaged in the transportation of freight, passengers, express matter, telegraph or telephone messages.

The effect of this amendment is to remove all doubt relative to the authority of the commission to fix such rates as may be reasonable and just, and section twelve clearly sets forth the manner in which the commission must proceed by investigation and hearing to learn whether or not a rate or schedule of rates is just and reasonable.

Section twenty-five as amended relative to the granting of free or reduced transportation reads as follows:

SEC. 25. It shall be unlawful for any person, firm or corporation engaged in business as a common carrier to give or furnish to any state, district, county or municipal officer of this State, or to any person other than those mentioned in section eight, any pass, frank, free or reduced transportation, or for any such state, district, county or municipal officer to accept such frank, pass, free or reduced transportation. Any firm, person or corporation, or the agent thereof, or any state, district, county or municipal officer violating the provisions of this section shall, upon conviction thereof, be fined in any sum not less than one hundred dollars, or more than five hundred dollars, and in addition to such penalty the office of any such state, district, county or municipal officer shall, upon his conviction, *ipso facto* become vacant.

The effect of the provisions of the statute relative to passes cannot fail to be a wholesome one. The members of the commission are very sure that the rank and file of the people of Nevada want from the railroad companies only that which is just and fair. They want the lowest scale of freights and fares that the operating conditions in this State permit. The only way to secure such a scale and permit the companies to derive a fair compensation for the service rendered, is for every person, rich or poor, of low or high station, to pay his just and lawful fare.

No principle of equity will justify a State in allowing its officers to graft upon a corporation, and self-protection demands that the State restrain by the most stern and rigid provisions of the law the debauching of their public officials—by the use of railroad passes or other unusual privileges. It can fairly be said, however, that a man in public office in this State is not overpaid and that he should not be discriminated against. If a man in public office may not accept a pass, is there any good reason why any other person should be allowed that privilege?

This question the Legislature answered in the negative and prohibited the use of passes in this State by any persons other than those named in section eight. This, on the whole, is just and right. There is no more reason why one person should enjoy the use of a pass on the railroad and another should not than there is that one person should pay one freight rate and the second person a different rate for exactly the same service.

It should be borne in mind, also, that the granting of free or reduced transportation to a portion of the traveling public cuts into the natural and proper revenues of a railroad company and thus furnishes an excuse

for general rates higher than are just and reasonable. It follows that persons who are not accorded free or reduced transportation are still further discriminated against by being compelled to pay rates higher than they otherwise would for the service rendered.

This measure as it now stands is absolutely fair and just, alike to railroad and to people, and should commend itself to every person and to every corporation in the State that is looking for "a fair deal, equal rights to all, special privileges to none."

THE CASE BEFORE THE INTERSTATE COMMERCE COMMISSION

This is a subject of more general interest and importance to the people of the State than is, perhaps, any other with which the commission has been called upon to deal.

Section twenty-one of the Railroad Commission law reads as follows:

The commission shall have power, and on complaint of any person it is hereby made its duty, to investigate all or any freight rates on interstate traffic on railroads in this State, and when the same are, in the opinion of the commission, excessive or discriminatory, or are levied or laid in violation of the Interstate Commerce law, or in conflict with the rulings, orders or regulations of the Interstate Commerce Commission, the commission shall present the facts to the railroad, with a request to make such changes as the commission may advise, and if such changes are not made within a reasonable time, the commission shall apply by petition to the Interstate Commerce Commission for relief. All freight tariffs issued by any such railroad relating to interstate traffic in this State shall be filed in the office of the commission within thirty days after the passage of this Act, and all such tariffs thereafter issued shall be filed with the commission when issued.

Pursuant to the provisions of the above section, in May, 1908, certain residents, business men and firms of the City of Reno, Nevada, filed with the Railroad Commission of Nevada a complaint in writing, setting forth that the charges upon west-bound freight over the lines of the Southern Pacific Company and the Nevada and California Railway Company destined for Nevada points were unreasonable, unjust and discriminatory, and also that the rates charged by said railroad companies from said City of Reno to other Nevada points were such that, taken in conjunction with the west-bound rates referred to, it was impossible for said City of Reno to distribute goods in Nevada territory in competition with Pacific Coast distributing points.

Upon the receipt of the above complaint the commission notified the railroad companies that the matter would be investigated on the 25th of May, 1908, and invited them to participate in the investigation. This the companies declined to do, upon the alleged ground that the rates to be investigated were interstate and not within the jurisdiction of the Nevada Railroad Commission.

The investigation was begun on May 25th, and continued until June 6th, following. Thereafter the commission notified the companies of the conclusions which it had reached and requested certain reductions in rates. The railroad companies paid no attention to this request, and a short time thereafter the commission filed a petition with the Interstate Commerce

Commission complaining against the rates from eastern transcontinental territory to Nevada points, and petitioned that a time and place for hearing be selected and that upon said hearing the Southern Pacific Company be ordered to grant full terminal rates to all points upon the main line in Nevada on all freight shipped from eastern transcontinental territory. This petition was filed in July, 1908, with the Interstate Commerce Commission.

The answer of the railroad companies was filed on September 25, 1908, and denied that the system of rate making employed by the Southern Pacific Company resulted in other than fair and reasonable freight rates to the State of Nevada.

WORK OF F. H. McCUNE

In October, 1908, the commission employed Mr. F. H. McCune of Spokane, Washington, as a rate expert to assist in the preparation of the case. Mr. McCune was employed by the Spokane Chamber of Commerce in the preparation of the case made by the Merchants' Association of Spokane against the Great Northern and Northern Pacific Railroad Companies. He began the work of preparation in October, 1908, and worked without interruption up to the date of the first hearing of the case on March 29, 1909.

The work of Mr. McCune, the only expert employed to assist the commission in preparing the case, was truly admirable. Combined with intelligence of a high order, he possessed a most thorough knowledge of the whole system of rate making throughout the United States. He was an indefatigable worker, frequently toiling late into the night, and being, moreover, always ready with suggestions of great value to the commission upon the many and varied questions of detail which presented themselves at all stages of the case until the close of the hearing at Reno. The commission was fortunate, indeed, in securing the services of such a man, and at reasonable expense.

During the six months named an exhibit was prepared covering practically all rates from eastern transcontinental territory to Reno, Winnemucca, and Elko, Nevada. This was printed in pamphlet form at the State Printing Office, and made a book of approximately 188 pages, which was filed as a part of a supplementary petition in the case.

In the preparation of the case the entire freight business of the Reno office of the Southern Pacific Company was checked over, and a compilation made showing all the less-than-carload shipments that originated in transcontinental territory and that were delivered direct at Reno during the months of January, February, March, and April, 1908. This compilation was put into the form of an exhibit and showed the month the shipment was made, the State in which it originated, the article, its weight, freight charges collected at Reno, and amount that would have been collected had delivery been made at "terminal rates."

A compilation was also made of carload shipments from eastern transcontinental territory covering the entire year 1908, showing the point of origin, the month shipment was made, the article, its weight, charges collected at Reno, and the charges that would have been made had delivery been made at "terminal rates."

A compilation was also made showing the carload shipments received at Reno for the year 1908 from California, Oregon, and Nevada, showing

point of origin, article, its weight, month the shipment was made, and the charges collected at Reno.

A compilation was also made for the month of April, 1908, showing all the less-than-carload shipments from California that month; the kind of article is shown, its weight, and the freight charges collected at Reno.

Compilations were made showing the outbound shipments from Reno to Nevada towns, Carson City, Virginia City, Fallon, Wadsworth, Verdi, Lovelock, Tonopah, Goldfield, and other points. The intent of these last exhibits was to show the ability of the City of Reno to distribute to outside points. The exhibits clearly show that the bulk of the tonnage distributed from Reno consists of articles that are produced in that vicinity, or are delivered in Reno at "terminal rates," such as packing-house products, beer, cheese, butter, eggs, salt, etc., and demonstrate better than any argument can do that if "terminal rates" are granted to Reno on all freight from eastern territory, that city's power of distribution will be very greatly increased, and prices lowered to the consumer.

An exhibit was prepared showing the class rates in effect from eastern territory to Reno in 1892, and the rates now in effect from the same territory. This exhibit shows that the rates in effect in 1892 averaged not less than 15 per cent lower than they are at the present.

An exhibit was prepared showing the cost of running a freight train from Ogden to Reno, the average number of tons carried on each train, and the average cost per ton and average cost per ton per mile.

An exhibit also showed the average cost of running a freight train from Reno to Sacramento, average number of tons per train and average cost per ton, and average cost per ton per mile.

An exhibit showed also the average cost of running a freight train from Sacramento to Reno, average cost per train, average cost per ton and average cost per ton per mile.

The object of these last three exhibits was to show that the cost per ton of hauling freight from Ogden to Reno was but a relatively small part of the cost of hauling the freight from Ogden to Sacramento and then back from Sacramento to Reno. The rates from eastern territory to Reno are the sum of the rates to Sacramento and the local rates from Sacramento back to Reno. If the rate to Sacramento is a fair and reasonable rate to charge for the service rendered, the carrier operating the line from Ogden to Sacramento concurs and participates in the rates so made up. The presumption is a fair one that the rate for such service is satisfactory and remunerative. It therefore follows inexorably that to charge the same rate from Ogden to Reno when the cost of the service is very much less is to exact a rate that is unreasonably high and excessive.

An exhibit was prepared showing the entire freight tonnage coming, in 1908, by water from Atlantic Coast territory to Pacific Coast points and comparing it with the freight tonnage by rail for the same period.

Complete exhibits were prepared showing the revenues and expenses of the Southern Pacific Company for the years 1906, 1907, and 1908, and showing that the net earnings of that company for that period had been very great.

Exhibits were also prepared showing the effect upon the revenues of the Southern Pacific Company that would be produced if the petition of the commission were granted and the effect that would be produced if the rates petitioned for were allowed to all intermediate points in Nevada,

California, Arizona, and New Mexico, and these exhibits demonstrated conclusively that the reductions asked for would not reduce the revenues of that company below a remunerative basis.

The First Reno Hearing

Examiner Lyon was sent to Reno in March, 1909, to hear the Reno case. The testimony was presented through witnesses F. R. Nicholas, J. F. Shaughnessy, E. H. Eisfeldt, F. H. McCune, E. H. Walker, and Henry Thurtell. The case was conducted on the part of the commission by Chairman H. F. Bartine, assisted by R. C. Stoddard, the Attorney-General. The railroads were represented by F. C. Dillard, Interstate Commerce Commission attorney for the Harriman lines, and P. F. Dunne, general attorney for the Southern Pacific Company. The railroad companies made such defense as the circumstances permitted through witness G. W. Luce, general freight agent of the Southern Pacific Company, and a few tabulated statements, but asked that the case be continued until some further date that they might have an opportunity to examine more fully the exhibits that had been introduced.

Examiner Lyon declined to take the responsibility of continuing the case to any certain day, but said he would immediately take up the subject with the Interstate Commerce Commission on his return to Washington, and the commission would act upon it. The hearing then adjourned. In July the Nevada Commission asked and obtained leave from the Interstate Commerce Commission to file an amended complaint including the Union Pacific Railroad Company, the Chicago and North-Western Railroad Company, the Lake Shore and Michigan Southern Railroad Company, and the New York Central and Hudson River Railroad Company. This was done that the rates petitioned for, if allowed, might be enforced against all these lines, securing rates from all this territory to points in Nevada. It was, and is, the belief of this commission that the rates petitioned for, if allowed, will produce no effect whatever upon the lines east of Ogden; that the reductions asked for will apply only to the Southern Pacific Company. The other roads were included only because some unforeseen condition might develop that would make them necessary parties to the suit.

So many cases before the Interstate Commerce Commission affecting western intermountain and Coast rates were pending during the summer of 1909, that the commission decided to hold hearings at Salt Lake City, Spokane, Seattle, Portland, San Francisco, and Reno in order to at the same time obtain a comprehensive knowledge of the subject.

These hearings began in Salt Lake City September 22d and terminated at Reno October 25th. The entire commission came to this Coast and participated in the hearings.

The members of the Nevada Railroad Commission seeking to inform themselves by such means as the circumstances allowed, and acting upon the cordial invitation of the Interstate Commerce Commission, attended all these hearings at all the cities mentioned and secured copies of the exhibits offered in evidence wherever such exhibits seemed in any manner to have an application to the conditions in Nevada.

The case at Salt Lake City was brought for the purpose of securing lower freight and passenger rates to Utah common points from both the East and the West. The case at Spokane was brought for the purpose of securing lower freight rates from the East to the City of Spokane.

The case at Seattle was brought for the purpose of securing lower freight rates from Seattle east into Washington and Oregon points.

The case at Portland was brought in order to secure lower distributing freight rates from Portland to interior points.

At San Francisco argument was heard in what is known as the Phoenix case. This was a case that had been heard by Examiner Lyon in March at Phoenix in which the shippers at Phoenix sought lower rates from eastern points to that city.

Argument was also heard at San Francisco in what is known as the switching cases. These cases were brought for the purpose of securing, from the Interstate Commerce Commission, a ruling regarding the legality and equity of the charge for switching cars onto the private industry tracks. It has been the practice of the railroad company for the past two years to make an extra charge of \$2.50 for the service of switching each car from the main track and placing it upon the industry track. It was contended by the shippers that the freight charges paid the switching charges, and that the imposition of an extra switching charge was illegal and inequitable.

The attendance upon these hearings and the attention to the evidence and the discussion elicited from point to point was of more value and help to the members of this commission than can very well be measured. The result was that they came to the hearing of the Nevada case in Reno forewarned and forearmed, and the effect of this experience showed, they think, in the presentation and argument of the case for the shippers of Reno.

Second Reno Hearing

On October 25th four members of the Interstate Commerce Commission, Commissioners Clements, Prouty, Clark, and Lane, came to Reno to hear the final presentation and argument in the case. Additional evidence was presented by witnesses E. H. Walker and Henry Thurtell on the part of the commission, who proved by exhibits the continued prosperity of the Southern Pacific Company's business as shown in the report for 1909, and through exhibits numbered 47 and 48 in the case a series of conclusions that may be enumerated as follows:

Average cost of hauling each ton Ogden to Reno.....	\$2.65
Average cost of hauling each ton of freight Ogden to Sacramento and back to Reno.....	\$5.95
Saving in expenses per ton by reason of leaving off freight in Reno.....	\$3.30
Average revenue collected on each ton of freight moving from Ogden to Reno.....	\$11.51
Net earnings on each ton.....	\$8.86
Average revenue that will be collected on each ton of freight moving from Ogden to Reno if petition is granted.....	\$7.63
Average expense per ton.....	\$2.65
Net earnings per ton.....	\$4.98
Total reductions resulting from the granting of this petition upon the Reno business upon the basis of the business of 1908...	\$90,478.56

This refers only to the business now moving direct from eastern points to Reno, and does not take into account the fact that if Reno had terminal rates much freight which now moves from the East to Pacific Coast terminals, and is distributed back into Reno, would then be shipped to Reno directly in carload lots from the East. The indirect benefit which

Reno would thus receive from the granting of this petition would without doubt be as great as is the direct benefit that can clearly be computed in dollars and cents. This benefit, which Reno would receive through the granting of this petition, of two hundred thousand dollars a year or more would not result in a total loss of that amount of net revenue on the part of the Southern Pacific Company because: First, probably five thousand tons of freight from eastern territory are hauled through Reno every year to Pacific Coast terminals and then hauled back again to Reno. This is a matter of expense to the Southern Pacific Company, and is wasted under present conditions. Should the petition be granted this practice will be largely discontinued. Second, the reduction in freight charges to any point is inevitably followed by increased consumption, resulting in increased revenue for the company.

The exhibits showed that the average rate per ton per mile on the Southern Pacific Company's lines is 1.21 cents, but the average rate for all interstate freight coming into Nevada is 2.10 cents, and upon all coming in the Ogden gateway destined to Reno it is 2.09 cents.

The earnings of the Southern Pacific Company upon all interstate freight originating or terminating in Nevada were \$4,770,847.

The average rate per ton per mile on the Southern Pacific Company's lines is a highly remunerative one, as shown by the large net earnings of the company for the years, 1906, 1907, 1908, and 1909.

The case of the commission against the Southern Pacific Company may in part be stated as follows:

First—The average revenue per ton per mile on freight coming from Ogden destined to Reno is 73 per cent higher than the average rate per ton per mile on the Southern Pacific system.

Second—The haul, Ogden to Reno, is more than twice the average haul on the Southern Pacific system.

Third—The character of the freight is comparatively low grade.

Fourth—The cost of the service per ton per mile from Ogden to Reno is 28 per cent less than is the cost of a like service on the system as a whole.

Fifth—The service rendered the State on interstate freight terminating within the State is charged for at a rate 73 per cent higher than is charged for a like service upon other parts of the system. Interstate freight originating within the State is charged 5 per cent more than is charged for a like service on an average. Intrastate freight in Nevada pays 2.7 times the average rate per ton per mile on the Southern Pacific system.

The services rendered by the Southern Pacific Company to its patrons in Nevada, other than the particular service complained of, are not rendered without fair remuneration therefor.

Sixth—The Nevada freight business has been shown to be no inconsiderable part of the company's total business and the revenue derived therefrom is approximately 10 per cent of the company's total freight receipts.

Seventh—The average rate per ton per mile on the entire system has been shown to be highly remunerative. It follows then that a rate 73 per cent higher than the average over a haul twice as great as is the average haul, and over a portion of the road where the expense is 28 per cent less than the average, must be excessive and unreasonable.

Such evidence as the Southern Pacific Company desired to introduce at

the hearing of October 25th was done through witnesses Butler and Jones. They introduced a series of exhibits showing the comparative lightness of traffic in Nevada, showing the tonnage moving west to the terminals in 1906, 1907, 1908, and tonnage moving west to other points. This last exhibit showed that approximately 50 per cent of the freight coming in the Ogden gateway went to the Pacific Coast terminals. Exhibits were introduced showing the increase in water tonnage from Atlantic to Pacific ports throughout the year 1909.

The testimony offered at this hearing did not materially affect the results of that given at the hearing in March. It had, however, the effect of assembling and summing up the results of the previous evidence and of making it more conclusive in character.

Both at the hearing in March and the one in October the Associated Jobbers of San Francisco were represented by Attorney Seth Mann of San Francisco, contending against "not the application of a fair and reasonable rate to Nevada points, but against the application of terminal rates to those points." No evidence was offered by Mr. Mann against the contentions that had been made by the Nevada Commission, and such argument as he made did not appear to have any material bearing on the case as presented.

The Associated Jobbers of Los Angeles also intervened in the Reno case and at the hearing in March were represented by counsel, but such opposition as they made to the claims of Nevada could not be considered seriously. They did not appear at the second hearing.

It is to be expected that cities like San Francisco and Los Angeles should be desirous of maintaining the present state of affairs, for those cities now distribute goods over a very large portion of this State with great profit to themselves.

Argument was made October 26th, before the four members of the Interstate Commerce Commission present, by Chairman H. F. Bartine for the Nevada Commission, C. W. Durbrow for the Southern Pacific Company, and Seth Mann for the Traffic Bureau of San Francisco. The case was then submitted and time allowances made in which to file briefs. The opening brief on behalf of the complainants was filed December 5, 1909.

The Railroad Commission of Nevada in the preparation and presentation of this case has realized its great importance to the people of this State. Nothing has been left undone that promised to aid them in placing all the substantial facts of the case before the Interstate Commerce Commission for consideration. They have given to the subject the best they had of legal ability, expert knowledge, skill and judgment. They will await the decision of the Interstate Commerce with hope and confidence.

It may be proper to state that this entire proceeding has been brought and conducted by the commission in a spirit of perfect fairness, both to the railroads and to the people. The shippers of this State want the best rates that the conditions warrant, but they do not want, or expect to get, something for nothing. It is the firm belief of the members of this commission that by this action substantial relief will be obtained.

In view of the prominence given to the theory of water competition, it may be both interesting and instructive for us to explain, briefly, just what the theory is, and how it has been met by the commission.

WATER COMPETITION THEORY

It is quite generally understood that the rates to the Coast terminals, such as San Francisco and Sacramento, are much lower than to Reno and other interior points. This system of rating to the terminals is defended by the railroads upon the alleged ground that ocean competition at the terminals forces the railroads to make lower rates there; that these rates are not fairly remunerative, and that the roads are justified in charging higher rates at interior points where no such competition exists.

This contention has been made in various ways.

It has been shown that as an outside figure the actually competing ocean freight from the Atlantic seaboard to the Pacific does not greatly, if at all, exceed 5 per cent of the tonnage carried by rail, which is entirely too small a percentage to control, or even materially affect, the rail rates.

It has been shown that, even if the terminal rates at Coast points are not fully remunerative, the same rates applied at Reno and other Nevada points would be highly remunerative because of the shorter haul and the great saving in expenses to the carrier.

It has been shown by the admissions of the Southern Pacific Company's chief witness that the railroads raise, lower and control their rates without regard to the water carriers, and that the latter actually base their rates upon the rates named by the railroads. It has been shown by the admission of the same witness that the through rate to Sacramento combined with the local back to Reno is fairly remunerative to the railroad when the haul is actually made, from which it follows mathematically that the same charge at Reno when the extra haul is not made must be excessive and unjust.

It has been brought out clearly that the excess charge complained of is absorbed by the final carrier alone—that is, the Southern Pacific Company—which, by the most inexorable rule of logic, proves that the water competition at the Coast terminals is not the true reason for the higher charges at interior points. If the terminal rates are not fairly and reasonably compensatory for the service rendered, all the roads engaged in the haul must necessarily be injured thereby, and the fact that they allow the entire excess charge where the competition does not exist to be appropriated by the final carrier renders it morally certain that the terminal rates are, themselves, reasonably remunerative. This view is further emphasized by the circumstance that, in addition to the so-called back-haul charge complained of, the Southern Pacific Company receives what seems to be a very liberal proportion of the Coast terminal rate.

Very much of the most cogent testimony was obtained from the railroads' chief witnesses. Both at Reno and Salt Lake these witnesses were subjected to rigid cross-examination by members of this commission, who, because of its important bearing upon the Nevada terminal case, took an active part in the conduct of the proceedings at Salt Lake, it being agreed that the Salt Lake testimony, as far as applicable, should be considered a part of the record in the Nevada case.

It appears to the commission that these facts conclusively disprove the whole theory of the defendant railroads as to the effect of water competition upon rates at the terminals and interior points respectively, and should, in justice, eliminate that theory from all further considera-

tion in determining what are just and reasonable rates to be applied at interior points.

If this view is sound, and the computations correct in which it has been shown that, by actual accounting, the terminal rates would be fully remunerative when applied to Nevada points, we can see no just reason why such rates should not be accorded and ordered into effect by the Interstate Commerce Commission.

RENO AND THE "JOBBER"

At this point it should be explained that, although our terminal case is usually spoken of as the "Reno Case," it is not a proceeding brought for the exclusive benefit of Reno, or the jobbing interests of that or any other place. The proceeding was brought and conducted throughout with the object in view of securing the best possible freight rates for the entire people served by the Southern Pacific Company's lines. It will be seen at a glance that in such a proceeding the jobber and consumer cannot be separated, for the simple reason that the consumers generally buy from the local jobber whenever the jobber is in a position to furnish the goods. Clearly, if the Nevada jobber has to pay freight charges through to Sacramento and then back into Nevada, he cannot make as good terms to his customers as he could with those excess charges eliminated. The railroad officials claim with a degree of persistency that if lower rates are given, the jobbers will take unto themselves the entire amount of the reduction and charge the consumer just the same as if the freight rates had not been lowered. This may be true in isolated cases where the commodity is sold at retail in quantities so small that the freight charges thereon are insignificant. But, as a broad, general proposition, the contention is unsound. The freight charges which a merchant pays constitute a substantial item in his expense account, and with his general expenses lowered by a reduction of freight rates he is in a position to sell more cheaply to his customers. If he does not do so voluntarily, he will speedily be forced to by competitors.

The manner in which this contention has been met is clearly shown by the following extract from the closing brief on behalf of the commission:

"THE JOBBER CRY"

Defendant's counsel hark back to their own proposition that this is simply a jobbers' fight. The manifest purpose is to take advantage of the recent Grosscup decision, which has not the slightest bearing upon a case like this. If the people of an entire State are to be denied just and reasonable rates because, if such rates are granted, some jobbers may receive a portion of the benefit, then the Interstate Commerce Commission and all the State Railroad Commissions may as well at once be abolished.

The upbuilding of large commercial centers is part and parcel of the development of any State, and contributes greatly to the general prosperity of the entire State and its people. It is only the existence of Greater New York City that makes the State of New York the "Empire State" of the American Union. If Reno should become a city of 50,000 people it would be an addition of 35,000 inhabitants and a corresponding amount of wealth to the State of Nevada. The growth of Winnemucca,

Elko, and other points further east on the main Central Pacific line would mean a similar growth for the State as a whole. Rich commercial centers are, themselves, important factors in the general development of the surrounding country. This fact is too obvious to need detailed discussion.

The people of Reno and other interior points are not envious of the Coast cities. San Francisco cannot grow too much by legitimate methods to be pleasing to the people of this State. What is objected to is a system of freight charging which unjustly benefits those cities at the expense of Nevada.

In this connection the attention of the commission may be directed to the fact that the argument that Nevada should not have lower rates because some jobbers in the State would thereby be incidentally benefited, is one that reacts with crushing force upon the defendant employing it. Low rates to the Coast cities mean low prices to the consumers of California. But, while the consumers have been thus benefited, the jobbers of San Francisco, Los Angeles and other Coast cities have been enormously enriched. So, following out the line of thought expressed in defendant's brief, we may turn the "jobber argument" directly back upon those who employ it, and contend that the Coast cities should not be accorded lower rates than those given to Nevada, because the jobbers in those cities are sharing in the benefits.

But there is nothing in the "jobber" contention as made by defendants that rises to the dignity of an argument.

The complaint to the Railroad Commission of Nevada was made by certain merchants of Reno. Their alleged grievance was that owing to the excessive freight rates charged them they could not sell in Nevada territory in competition with the jobbers of the Coast cities.

The only way the Nevada jobber can get and keep the business of this State is by underselling his competitors. This means lower prices to the consumer, and in no other way can consumers in general anywhere ever get the benefit of reduced freight rates, because most of them of necessity buy from the local dealer. This is just as true in California as in Nevada.

RAILROAD COMMISSION AN OFFICIAL BODY

The commission will not lose sight of the fact that the Railroad Commission of Nevada is an official body, the members of which are acting under the obligation of an official oath to well and faithfully perform the duties of their office. The legal presumption is that they are performing their duties under the law. Among their duties are those prescribed by Section 21 of the Railroad Commission law of this State. Although this action was induced by the complaint of the Reno merchants, it will be observed that the commission has full power to institute such proceedings without complaint being made by private individuals, firms or corporations. It does not follow that the commission must petition the Interstate Commerce Commission strictly along the lines of the original complaint. On the contrary, it is clearly to be gathered from Section 21, taken as a

whole, that the State Commission shall petition the Interstate Commerce Commission for such relief as the facts may warrant. In this connection it may not be improper to add that the State Commission, being an official body whose duty it is to supervise the operation of railroads within the State, would have full power to petition for relief from any abuse, even though Section 21 had been omitted from the statute. This commission, therefore, broadened its pleadings so as to cover the whole question of the reasonableness of the charges upon the west-bound freight delivered at Nevada points, and the defendant has had every opportunity to meet the issues as presented by petitioner. Hence, defendant has no right to assume that the Railroad Commission of Nevada is not acting in the interest of the whole people of this State.

A NEVADA CASE

In the preparation of this important case our computations have been based largely upon data obtained from the Southern Pacific Company's offices at Reno and Sparks.

There were two reasons for this: First, at the two places named the data was fuller, more comprehensive and more accessible; second, the commission felt that if it could prove that terminal rates applied at Reno would be reasonably profitable to the railroad, the same rates at Winnemucca, Elko and other points east of Reno would be still more so, and, hence, that terminal rates would be secured for all points upon the main Central Pacific line in Nevada from Reno eastward. This is what we have asked the Interstate Commerce Commission to grant. Hence, the case may be considered a "Nevada case," in the broadest and truest sense.

FUTURE LEGISLATION

At the last session of the Legislature the members of this commission prepared a bill known as the "Public Service Commission Bill." It was the purpose of this bill to give to the Railroad Commission a certain measure of control over the public service corporations in the State. The power to fix rates for the service rendered by a water company or an electric-light or gas company to a people of a city, town or municipality was, by this bill, vested in a Public Service Commission.

The Railroad Commission now has authority to fix rates for service rendered within the State on intrastate business for railroad companies, express companies, telephone and telegraph companies, and the above-mentioned bill, had it become a law, would have extended the same kind of authority relative to water and light companies. This bill did not meet with favor at the hands of the Legislature. The general opinion seemed to be that the legislation concerning railroad companies, express companies, telegraph and telephone companies was at that time in rather an experimental stage and that it would be preferable during the succeeding two years to perfect the methods of regulation and control of these utilities rather than to attempt to include others.

It was also urged that the subject had not been an issue and had not been discussed in the previous campaign and that no bill which the Legislature could then prepare and pass would have, in its preparation, the benefit of enlightened public opinion and free discussion. Both of these objections have merit.

Since the adjournment of the Legislature the people of Nevada have seen all their power companies entering into one vast consolidation with the power companies of California. This consolidation has been viewed with concern and apprehension, not alone by the citizens of Nevada, but by the whole people of the United States. The President of the United States has been most strenuously urged to use the power and authority of the great office he holds to prevent the formation of a power trust that will be monopolistic in character and effect. It has been earnestly pressed upon the President that any grant to this company of a right to use the public land for a right of way for its necessary canals and pipe lines should be given only for a term of years, subject to extension at the end of the period at the option of the Government.

Whatever may be the merits or demerits of this proposed limitation, it is clear that the massing of capital in great industrial enterprises is bound to continue, for the perfectly obvious reason that large business undertakings cannot be successfully carried on without bringing in large accumulations of capital. The problem of how these separate enterprises shall be prevented from consolidating, thus creating a condition of complete industrial and business monopoly, has not yet been solved. Hence, the necessity for the just and proper regulation of all such as are in the nature of public utilities is so patent as to require no argument. It is clear that the people, as a whole, have the same right to safeguard themselves against the unjust exactions of water and power monopolies, and to hold such monopolies within reasonable limitations, as they have to regulate and control the railroad and express companies, telegraph and telephone lines. The necessity is even stronger, because the great water company takes unto itself for its own profit that which by nature is the common property of all, and without which mankind cannot exist.

When the Railroad Commission law was passed in 1907 much was said about the discouragement of railroad investment in the State, and it was predicted that railroad building would stop. What has been the fact? In spite of the financial depression the Western Pacific Railroad has been steadily pushed to completion, giving the State another great transcontinental line from one side of the State to the other with another outlet to both east and west. The Southern Pacific Company is fast completing the extension of the Nevada and California Railroad to its connection in Southern California, giving a direct route from all Western Nevada to Los Angeles and San Diego. The Copper Belt line from Wabuska to the mines near Yerington has been financed and is being built quite largely by local capital. Surveys have been completed for a railroad between Goldfield and Ely that will reach and develop a new section of the State, and a very strong likelihood exists that this railroad, two hundred miles in length, will be built during the coming year. Plans and surveys are now under way for the construction of a railroad from some point on the Tonopah and Goldfield Railroad into the timber belt near Mono Lake in Mono County, California.

Articles of incorporation have been filed with the Secretary of State at Carson City of a railroad company planning a new railroad to begin near Wadsworth and run north to a connection with the Southern Pacific lines in Oregon. The Virginia and Truckee Railway Company has just ordered the survey for an extension of its line from Minden south through the lower end of Antelope Valley to Wellington.

Mention may also be made of the Caliente and Pioche Railroad, which

has been completed since the creation of this commission and is now in full operation.

In like manner we may direct attention to the circumstance that within the last few months the San Pedro, Los Angeles and Salt Lake Railroad, traversing the southern part of Nevada, has met with a disaster almost if not quite unparalleled in the history of railroading in the United States. From seventy-five to ninety miles of its track has been washed out and utterly destroyed by floods. This means a loss to the company estimated at many millions of dollars. Still the company with commendable energy has already planned a reconstruction of the destroyed portion of the road, by a new line considerably longer in mileage, more expensive, and in every way a better and safer road. All of this in the face of the fact that we have a Railroad Commission law, and a commission endeavoring to enforce its provisions in a spirit of justice both to the people and the railroads.

The actual construction that has proceeded steadily and the plans and surveys now being made for new extensions form a better answer than any that this commission can frame to those who saw in the passage of the Railroad Commission Act a prospect for the retirement of capital from railroad investment in this State.

The people of this State do not ask or expect of their Railroad Commission that it will put upon the carriers of the State any requirements that are not reasonable and just. Should a succeeding legislature in its wisdom see fit to vest in this commission any authority over other public utilities, the interests of the people and of the corporations alike will demand the exercise on the part of the commission of conservatism and sound discretion, with due regard for the important interests committed to its care.

POLICY AS TO NEW RAILROADS

The commission has had in mind during the past year the importance of encouraging the investment of capital in the construction of extensions and new lines of railroad in order to insure a full and rapid development of some of Nevada's most fertile and productive irrigated valleys, and it will continue to be the policy of the commission to encourage in every legitimate way the construction of new lines in Nevada wherever business conditions will justify it.

As an illustration of action that has been taken in this direction we quote in full a letter from the commission to Mr. D. O. Mills, president of the Virginia and Truckee Railway, giving in considerable detail the resources of Antelope Valley, Smith Valley, Bridgeport Meadows and the mineral resources tributary thereto, and recommending the extension of that company's line from Minden to Bridgeport. Since the writing of the commission's letter, Mr. D. O. Mills (before his death) ordered that a survey be made from Minden south to Wellington, taking in Antelope and Smith Valleys.

The surveying party under Chief Engineer Kirk is now, and has for some time past been, in the field. We have strong hope that ground will be broken for the construction of this line early in the spring.

The projected line is one which is earnestly desired by the people living in Antelope, Smith, Sweetwater, and Bridgeport Valleys, and there is no doubt that every proper inducement will be offered by the property owners, such as the granting of free right of way and other courtesies

that are usual in the promotion of a new enterprise which is of mutual benefit to the people and the company.

The letter to Mr. Mills follows:

CARSON CITY, NEVADA, August 21, 1909.

MR. D. O. MILLS, *15 Broad Street, New York City, N. Y.*

DEAR SIR: On July 28th, 29th and 30th of this year two of the members of this commission, Mr. Henry Thurtell and Mr. J. F. Shaughnessy, traveled by automobile through some of the territory now tributary to your railroad in this State and California, to acquaint themselves more thoroughly with the prevailing conditions.

Leaving Carson City a journey of eighteen miles of fairly level country brings one to Gardnerville, near the center of Carson Valley, and one mile south of the present southern terminus of the Virginia and Truckee Railway at Minden. This is a prosperous farming region containing about thirty-five thousand acres of irrigated land nearly all under a high state of cultivation.

A portion of the valley lies on the California side of the State line, but the rights to the use of water have been quite clearly defined as between the residents of the two States, and the farmers are now devoting their entire time to the raising of crops. All litigation is permanently settled.

The amount of irrigated land is growing year by year, and the quantity and variety of the products of these lands are increasing also.

Wheat, barley, oats, potatoes and hay are the chief staple products of the valley.

From Gardnerville it is six miles to the point where the road leaves the valley, passing thence over a mountain road about eight miles to the summit of a pass between the watersheds of the Carson and Walker Rivers.

The construction of a railroad from the terminus of the Virginia and Truckee Railway at Minden would require the construction of six miles of fairly level road and about eight miles of mountainous road to reach the summit of this pass. It is, however, an open country, although mountainous, and the grades and curvature necessary to a construction are not particularly severe. From the summit one descends about six miles to the general level of Antelope Valley. This valley is nearly all in California. It is watered and drained by the west fork of the Walker River. In the valley are approximately forty thousand acres of land, with twenty thousand acres now under irrigation. At present it is nearly all held by a company known as the Rickey Land and Cattle Company. The valley is now almost one vast hay ranch and pasture. The commissioners were informed that it is the wish of this company to sell this land in small tracts to settlers. Here is a tract of land with a productive soil, well watered by means of necessary ditches, capable of supporting four hundred families in comfort. As the demand for land becomes constantly more urgent, we believe that it is a question of but a few years till this valley is divided up into small farms and occupied by three or four hundred settlers with their families.

Continuing through Antelope valley up the canyon occupied by the west fork of the Walker River, the canyon is very rugged and crooked, and the construction of a railroad here would be expensive and seems to the members of this commission impracticable. If, however, a railroad were constructed passing just below the lower end of Antelope Valley and thereby becoming easily accessible to the residents of the valley, thence down the west fork of the Walker River through Wellington in Smith Valley, the grades and curvature would not need to be particularly severe. Such a road would serve the people of Antelope Valley very well indeed, and would at the same time draw all the business going to and from Smith Valley, Sweetwater, Bridgeport, Bodie, Mono Lake and Masonic. There are, in Smith Valley, about thirty thousand acres of land, ten thousand acres of which are irrigated and in a high state of cultivation. This is occupied by a thrifty, intelligent set of farmers. Their water rights have been defined, and there is no water litigation to distract them from the attention to the usual pursuits of farming. The staple products of the valley are wheat, oats, barley, potatoes and hay.

Both in Smith Valley and Carson Valley a great deal of attention is given to stock raising, and both valleys market large numbers of cattle and sheep yearly. Creameries are running in both valleys owned by the farmers, and operated upon a cooperative basis. The butter from the creamery in Smith Valley commands a high price in the market of San Francisco the year round. Year by year the

acreage of irrigated land in Smith Valley is growing, the farmers are raising more grain and less hay, and the products of this valley are increasing, and are certain to increase as the years go on.

Wellington is the store and postoffice for this valley. It is about thirty miles from the terminus of your road at Minden. From Wellington, if a good road were continued, it should pass along the upper end of Smith Valley, and swing across the divide separating the drainage of the west fork of the Walker River from that of the east fork of the same river. It is perhaps twenty miles from Wellington to the summit of the ridge that divides these two drainage systems. About half of this distance would be mountain construction, but through a very open mountain country. Thence the road should pass down Sweetwater Creek, a tributary of the east fork of the Walker River, a short distance, thence across a small divide into the main valley occupied by the east fork of the Walker River. It should be about thirty miles from Wellington to the point where the road should reach the east fork of the Walker River, and of this twenty miles, or thereabout, would be mountain construction. The road could then be extended a distance of about five miles up the river to Bridgeport in Mono County, California. Here is an agricultural valley, with about twenty thousand acres of irrigated land. It is now mainly used for pasture purposes. There are six thousand head of cattle and a large number of horses pasturing there now.

Inquiries at the County Assessor's office led the commissioners to the conviction that there are grazing in and around this valley about two hundred thousand sheep. This point is the county-seat of Mono County, and most of the freight for the mining camps of Bodie, Aurora, Mono Lake, and Masonic pass here.

Inquiries from the teamsters concerning the amount of freight hauled into this territory led to the conclusion that the freight into Bodie, Bridgeport, Masonic, Mono Lake, and the country along the east fork of the Walker River, via Minden, aggregates about four thousand tons yearly. About a thousand tons of wool is clipped annually in Mono County, and several thousand head of cattle and thirty or forty thousand head of sheep must be shipped to market from this region each year. Of course, this stock is now driven to Minden, or to some point on the Nevada and California Railway.

The members of this commission learned also of several apparently valuable mines now being opened up along the line. One near Smith Valley, a gold mine, has apparently a large ledge of eighteen-dollar ore that has been opened up for a distance of four hundred feet. One near Sweetwater Creek, high up on Patterson Mountain, has displayed very high-grade ore that is now being developed. A ledge of marble, said to be of high quality and value, and a large deposit of gypsum of fine plaster quality were mentioned to the members of the commission near Antelope Valley. A quarry of travertine, a variety of colored marble taking a high polish and very beautiful indeed, was shown to them near Bridgeport. A number of tons of this travertine were used in the cupola of the City Hall in San Francisco, California.

The State of California is building a wagon road from Mono Lake up Leevin Creek into Yosemite Park. This road is being most splendidly constructed, and passes through a charming mountainous country no less beautiful than Yosemite itself. The end of this road is only about twenty miles from Bridgeport, and a civil engineer who is familiar with the work advised the commissioners that it was expected the road would be completed by the 1st of October, 1909. A fairly good wagon road now runs from Bridgeport to Mono Lake. Should a railroad be built to Bridgeport, stages and autos could take passengers into the park by a route most delightful and attractive. This is a territory now naturally tributary to the Virginia and Truckee Railway. It is capable, however, of vast development that is sure to follow increased facilities for transportation. The members of the commission found the people all through the country very cordial toward the management of the Virginia and Truckee Railway, and hopeful that the railway would eventually extend itself into this country.

The general elevations along the line of the proposed route are as follows: Carson City, 4,675 feet; upper end of Carson Valley, 4,900; summit of ridge dividing drainage of Carson and Walker Rivers, 5,950; lower end of Antelope Valley, 5,000; Wellington, Smith Valley, 4,835; summit of ridge dividing drainage of East Walker from that of the West Walker, 6,000; Bridgeport, 6,500.

A fine reservoir site exists at the lower end of Antelope Valley, consisting of a natural lake containing approximately two thousand acres. Here can be stored fifty thousand acre-feet of water, a sufficient amount to properly irrigate about

twenty thousand acres of new land. A tunnel is necessary to draw the water out of the lake, and this tunnel has been begun and completed for more than half its length. Canals connecting the lake with the river have already been constructed, by which the water is brought from the river to reservoir. It will be but a matter of a few years before this reservoir will be completed and operated, and the irrigated area in Smith and Mason Valleys will be greatly improved and increased thereby.

The possibilities for the development of this country by adequate transportation facilities is boundless, and by immediate construction to Wellington a lucrative cattle-feeding business can surely be established in Antelope and Smith Valleys. A very fine quality of timothy, clover and alfalfa hay is raised here which, by reason of its superiority over that raised in other sections of the State, reached direct by other lines, is very attractive to cattlemen who buy range cattle in Nevada and Utah, and feed en route to San Francisco. In fact, so much so that this year Moffatt & Co. have shipped to Minden over your line and then driven into Antelope Valley something like seventy-five cars of cattle for the purposes of feeding, with the intention of driving out to Minden again in the fall after the cattle are fat and shipping to market at San Francisco.

With rail connections to Antelope Valley and Smith Valley the best feeding points in the State can be established, and from information and belief the commission is of the opinion that no less than five hundred carloads of cattle would move in and out of these points annually for feed en route to San Francisco. This would be business entirely separate and apart from the cattle and sheep which are raised and shipped from these valleys and points tributary thereto. All of this country is developing as fast as it can in the absence of transportation facilities, and it is not unlikely that the revenue from passenger business alone after construction to any point in the heart of this district of large resources would fully cover transportation expenses.

This subject is one of such great importance to the future interests of the people of this State that this commission has thought itself justified in going out of its line of clearly marked duty to call your attention to some of the most salient features of the project, and to invite to it your earnest attention.

Very truly yours,

RAILROAD COMMISSION OF NEVADA,
By E. H. WALKER, *Secretary*.

The commission believes that its policy along this line is based upon the soundest considerations affecting the welfare of the State. While it is undeniable that these great public service corporations should be held reasonably under control, so it is equally undeniable that railroads are the most potent commercial factors which can be brought into action in a new and sparsely settled State like ours, and it would be the height of folly to discourage the building of new ones wherever it can be done upon correct business principles.

CONVENTION OF RAILROAD COMMISSIONERS

Beginning on the 16th of last November the twenty-first annual convention of State Railroad Commissioners was held in the City of Washington, D. C. Some twenty States were represented, and the members of the Interstate Commerce Commission were all in attendance.

The object of these yearly meetings is to bring the State Commissions into the closest possible touch with each other and with the Interstate Commerce Commission, to promote harmonious cooperation, and, as nearly as may be, uniformity of laws, state and national, affecting the regulation and control of railroads.

This commission was represented in the convention by Chairman Bartine, and the official report of its proceedings will show what part he took in its work. Although the convention had no power to enforce its views and could only recommend, nevertheless its work was highly important in its prospective bearing upon future rules, regulations and laws affecting railway common carriers.

The fact of Nevada, located three thousand miles from the place of holding the convention, being represented was made the subject of many kindly and complimentary expressions. Some of the States were represented by their entire commissions, as well as their attorneys, and it is regrettable that Nevada did not have more representatives present.

In this connection it is a pleasure to be able to say that this commission has established the most cordial and friendly relations with the members and many other officials of the Interstate Commerce Commission, a circumstance which, in the nature of things, must operate to the advantage of both official bodies.

At the twentieth convention, held in 1908, this commission was represented by Mr. Commissioner Thurtell, and it is to be hoped that at the conventions hereafter to be held our representation may be as full and effective as possible. It cannot fail to be productive of good to the State immeasurably beyond the small item of expense involved.

SERVICE COMPLAINTS

No. 25—Weighing of Coal at Point of Destination

March 10, 1908. An informal complaint was received from Mr. J. Gottstein of Goldfield relative to the practice of the Tonopah and Goldfield Railroad Company of assessing the freight charges on coal shipped into Goldfield according to the mine weights. Mr. Gottstein alleged that each carload of coal by the time it reached Goldfield had diminished in weight two or three tons, and further complained that if he insisted upon the coal being weighed at its destination the railroad company charged him 30 cents per ton for that service.

Coal shipped in open cars does depreciate in weight through slacking and evaporation. It is also subject to loss through pilfering. For the loss of weight through slacking or evaporation the railroad company is not responsible. It appeared that the Tonopah and Goldfield Railroad Company had no weighing scales at Goldfield but used, by permission, the scales of the Western Ore Purchasing Company. The two cars of coal of which Mr. Gottstein complained had been weighed at the mine and weighed again in transit. The railroad company's tariff concerning coal contained the provision that if required to weigh coal at destination the charge of 30 cents per ton would be assessed.

A correspondence ensued between this commission and W. D. Forster, traffic manager of the Tonopah and Goldfield Railroad Company, relative to the subject complained of. It was an interstate shipment and the legality of the practice was taken up with the Interstate Commerce Commission by means of the following letter, written August 4, 1908:

HON. E. A. MOSELY, *Secretary Interstate Commerce Commission, Washington.*

DEAR SIR: The Nevada State Railroad Commission would like to ask whether or not an administrative ruling has ever been made by the Interstate Commerce Commission relative to the following:

1. Is it not the duty of a delivering carrier to weigh coal at destination upon demand of a consignee where the coal has been shipped in open cars and may have been subjected to loss through pilferage or other causes?

2. In case the coal is weighed at destination and found short, should freight charges be assessed according to corrected weights or mine weights?

In case administrative rulings should not have been had relative to any of the questions herein proffered, will the secretary kindly advise us as to what method to pursue in order to get such rulings?

Very truly yours,

RAILROAD COMMISSION OF NEVADA.

Upon the receipt of this letter the secretary advised this commission that the members of the Interstate Commerce Commission were at the time taking a vacation and suggested that the subject be again raised in September. This was done by letter of September 8, 1908, and the commission was advised that the Interstate Commerce Commission had never made any ruling relative to the questions proposed and could not very well do so except upon formal complaint of a shipper in a specific case. Copies of the correspondence with the Interstate Commerce Commission were transmitted to Mr. Gottstein, but no formal complaint was filed relative to the subject-matter.

It is the practice of the Santa Fe Railroad Company to weigh all cars of coal at destination, or nearest weighing point to destination, upon demand of consignee and to adjust freight charges on the coal on the basis of the corrected weights, charging the consignee a fee of \$1 per car for that service. That is not the practice of other railroads in this State, however, but it seems to the members of this commission to be a very equitable practice, and could very well be adopted by other carriers by making proper provision therefor in their published tariffs.

No. 26—Passenger Train Service Between Reno and Goldfield

March 11, 1908. This was a complaint relative to a proposed change in time of passenger train service between Goldfield and Reno. It was at that time proposed that the present day service from Goldfield to Reno be changed to a night service, and a very earnest protest against such proposed change was filed by Grutt Brothers and E. W. King of Rawhide. They protested upon the ground that persons traveling from Tonopah or Goldfield into Rawhide would reach Schurz at such an hour of the night as would make it necessary to run the stages at night between Schurz and Rawhide, subjecting the traveling public to very great discomfort and inconvenience. It seemed to the members of this commission, on account of the discomforts to which the passengers destined to local points, Thorne, Schurz, Wabuska, Churchill, Hazen, and Fallon, would be subjected by a night service from Goldfield to Reno, that during the winter season at least this service should be continued as a day service. The subject was taken up with Mr. E. W. Clapp, district freight and passenger agent of the Southern Pacific Company at Reno, with the result that the daylight service was maintained. The train leaves Goldfield at 7:45 a. m. instead of 6:35 a. m. as it formerly did.

No. 27—Movement of Stock Trains

March 7, 1908. This was a complaint from Moffatt & Co. relative to poor movement of stock trains from points in Nevada to San Francisco. The specific movement complained of is shown by the following letter relative to the subject written by the commission to Mr. E. E. Calvin:

MR. E. E. CALVIN, *General Manager Southern Pacific Company, San Francisco.*

DEAR SIR: This commission begs to submit the following informal complaint by Moffatt & Co. covering inconvenience of eleven cars of cattle which loaded and left Lovelock at 6 p. m. February 26th; arrived Sparks, 1:40 a. m. February 27th; left Sparks, 3:30 a. m. February 27th; arrived Truckee, 6 a. m. February 27th; left Truckee, 7:30 a. m. February 27th; arrived Rocklin 5:30 p. m. February 27th and unloaded for feed and rest; reloaded at 3 p. m. February 28th, and arrived at stockyards San Francisco at 4:30 p. m. February 29th.

Specific exception is taken by complainants:

First—To the refusal of your company to run this shipment through on arrival at Rocklin in accordance with shipper's request, alleging that you had 12 hours

and 30 minutes after arrival at Rocklin in which to cover the 112 miles to San Francisco inside the 36-hour limit, which it seems would not be an unreasonable average speed to maintain and which would be no greater than the average maintained from Lovelock to Rocklin.

Second—That, notwithstanding vigorous protest on part of shippers, cattle were held in pens 21 hours and 30 minutes before being reloaded and started forward on way to San Francisco.

Third—The movement from Rocklin to San Francisco was deplorable. Figured in averages it shows a movement of 4.4 miles per hour from Rocklin to San Francisco as against a movement of 9.9 miles per hour Lovelock to Rocklin.

We feel entirely confident that it is your intention to give such shipments a satisfactory movement, and now that you are not troubled with a congested line we believe a word from you to your superintendent will insure prompt and satisfactory movement to all future shipments.

Will you kindly let the commission hear from you with reference to the poor service herein complained of?

Yours truly, RAILROAD COMMISSION OF NEVADA.

In reply to the above letter Mr. Calvin responded as follows:

MR. E. H. WALKER, *Secretary Railroad Commission, Carson City, Nevada.*

DEAR SIR: Referring to your letters regarding complaint made by Moffatt & Co. of delay in movement of cattle Lovelock to San Francisco: Delay in advising you definitely on this matter was due to my desire to make careful inquiry into the cause of the alleged delays, as it is our earnest endeavor to fully comply with the legal requirements covering the operation of our line as well as the request of our patrons.

The following will indicate the movement of this shipment, from which you will see that the only real delay was in unloading the stock at Rocklin:

Left Sparks 3:30 a. m. being then 9 hours and 30 minutes in transit; arrived Truckee 8 a. m.; left Truckee 7:30 a. m.; arrived Rocklin 4:50 p. m. February 27th, being then 22 hours and 50 minutes in transit, unloaded for rest; reloaded 3 p. m. February 28; left Roseville 4:15 p. m. February 28th; arrived San José 7:20 a. m. February 29th; left San José 8:15 a. m. February 29th; arrived San Francisco 11:30 a. m. February 29th; delivered to Santa Fe 11:50 a. m. February 29th.

As to this I am unable to obtain satisfactory explanation, but understand the men in charge of the stock protested against its being unloaded at Rocklin, but, on being advised of the legal necessity for this, requested that the stock be reloaded in five hours; afterwards changing their minds and asking that same be reloaded in the morning. From the best information thus far obtained it is quite evident there was considerable misunderstanding in this matter, but I feel safe in saying that future cause for complaint of such a nature is not liable to occur while it is within our power to control it.

Yours truly,

E. E. CALVIN.

No. 28—Passenger Fares Between Reno and Carson City

March 28, 1908. J. D. Lyon, H. C. Neilson, and Nick Sorge came personally to the office of the commission and complained that in the reductions in passenger fares put in effect on the Virginia and Truckee Railway between Reno and Carson City the rates between Reno and Steamboat had not been reduced, but that the round-trip rates between Reno and intermediate stations to Carson City and Reno had in some cases been advanced.

This subject was at once taken up informally with the manager of the Virginia and Truckee Railway Company with the result that the company placed on sale round-trip tickets between Reno and Steamboat for \$1; Reno and Galena, \$1.30; Reno and Washoe, \$1.50, effective April 1, 1908, which have been on sale ever since that time.

No. 29—Freight Rates Into Reno

March 23, 1908. This was a petition on the part of the Reno Grocery Company asking that a conference be called with the Southern Pacific

Company traffic officials in order to discuss the adjustment of rates into Reno. This petition led to the filing of the complaint before the Interstate Commerce Commission which is discussed elsewhere in this report.

No. 30—Excess Charges on Coal

March 23, 1908. This was a complaint of John S. Recend against the Southern Pacific Company and Nevada Central Railroad on account of excess weights on four shipments of coal from Castle Gate, Utah, to Austin, Nevada.

The shipments amounted altogether to 301,506 pounds according to the mine weights, and the total shortage when delivered at Austin was alleged to be 32,835 pounds. This amounts to a little more than 10 per cent supposed to be lost in transit. It is altogether unlikely that coal shipped from Castle Gate, Utah, to Battle Mountain, Nevada, can shrink any such amount due to slacking, evaporation or any other natural cause. The presumption is strong that some of it was pilfered. The Nevada Central Railroad Company alleged that it received the coal from the Southern Pacific Company at Battle Mountain, did not weigh it and delivered all that was received to Mr. Recend at Austin, and that it is not liable for any losses that may have occurred before the coal came upon its rails at Battle Mountain.

The Southern Pacific Company and the Denver and Rio Grande Railroad Company both assert that they are unable to learn of any loss in this coal while passing over their respective lines and decline to participate in any refund. A very extended correspondence has ensued between the commission and the claim agents of the three companies that moved this coal, but without result. The subject is one that only the Interstate Commerce Commission can act upon authoritatively, for coal delivered in this State is in all cases delivered by an interstate movement.

No. 31—Rate on Ice from Truckee to Dayton

March 23, 1908. This was a complaint by the Odeon Saloon at Dayton against the Southern Pacific Company and the Nevada and California Railway Company on account of the rates on ice from Truckee to Dayton, Nevada.

The subject was taken up at once with Mr. E. W. Clapp, district freight and passenger agent of the Southern Pacific Company at Reno, with the result that the rate on ice in carload lots between Truckee and Dayton was reduced from \$5.50 per ton to \$2.50 per ton, an entirely satisfactory rate. At the same time a new scale of rates on ice was put into effect from Truckee to Hazen, Lovelock, Elko, Mina and Laws, which accomplished marked reductions over former rates. The new rates given are as follows:

From Truckee to Hazen.....	\$1.50 per ton
From Truckee to Lovelock.....	\$2.50 per ton
From Truckee to Elko.....	\$4.00 per ton
From Truckee to Mina.....	\$3.50 per ton
From Truckee to Laws.....	\$5.00 per ton

No. 32—As to Party Tickets

March 26, 1908. This was a petition from Dr. J. E. Stubbs, president of the University of Nevada, asking that the commission make a ruling allowing the Southern Pacific Company to sell party tickets to baseball, basket-ball, football, lacrosse, cricket, or bowling teams traveling in

parties of not less than ten nor more than fifteen at a rate of one lowest first-class one-way fare for the round trip.

This was acted upon by the commission at its regular meeting on March 28th, and the following resolution was adopted:

Resolved, That J. E. Stubbs, president of the University of Nevada, be informed that the commission approves of the selling of party tickets at reduced rates under the conditions named in his letter of March 25, 1908, namely, that they be issued to baseball, basket-ball, football, lacrosse, cricket, or bowling teams and school or university track teams traveling in parties of not less than ten nor more than fifteen at a rate of one lowest first-class one-way fare per capita for the round trip.

No. 33—Ore Rates Between Schurz and Goldfield

March 30, 1908. This was a petition from the Goldfield Chamber of Commerce asking for lower rates on ore between Schurz and Goldfield. The petition referred more particularly to the rates on ore worth \$50 a ton or less. It appeared that the rate from Schurz to Goldfield was \$7.45 per ton for the class of ore referred to, of which the Nevada and California Railway Company received \$3.95 per ton for a haul of 62 miles and the Tonopah and Goldfield Railroad Company received \$3.50 per ton for a haul of 97 miles.

This was taken up at once with the two companies concerned, but at that time only one carload of ore had moved from Schurz to Goldfield. This was ore from Rawhide. The camp was, however, then in its infancy. Comparatively little development work had been done, and there was so little tonnage in sight that the companies declined to make any reductions in rates from Schurz to Goldfield without a prospect for a much larger movement of ore than the situation then promised. In the absence of a showing on the part of the shippers at Rawhide concerning the tonnage likely to be handled, the commission did not feel warranted in pressing the question with the companies at that time.

No. 34—Passenger Fares on Nevada Northern

March 28, 1908. The Nevada Northern Railway Company was cited to appear before the commission on April 18, 1908, and show why passenger rates on their line should not be reduced. Upon request of Mr. Curtis H. Lindley, counsel for the Nevada Northern Railway, this hearing was later postponed until May 15, 1908.

The result of this hearing was a reduction in the rates from Cobre and Shafter to Ely from \$10 to \$8 and a change in the local rates between intermediate points from 10 cents per mile to an average of 6.6 cents per mile. Inasmuch as the passenger revenue of this railroad for the year following this change amounted to \$150,000, the reductions must have effected a saving to the traveling public of approximately \$40,000 per year.

No. 35—Rates on Nails from Reno and Sacramento

April 8, 1908. This was a complaint from H. J. Darling of the Nevada Hardware and Supply Company of Reno relative to the rates on nails from Sacramento to Goldfield, showing that it was not possible for a merchant in Reno to buy nails in carload lots in Sacramento, to warehouse them in Reno and distribute from Reno in less than carload lots to Goldfield in competition with a merchant in Sacramento.

The complaint also called attention to the fact that the rates from San Francisco to Bishop, Big Pine, Lone Pine, Independence and Keeler were as low or lower than the rates from Reno to those points.

This was a complaint of an interstate rate, and the case that was then being prepared for presentation to the Interstate Commerce Commission was designed to bring about substantial relief for the disability herein complained of. For that reason this particular complaint was not brought to the attention of the railroad companies.

No. 36—Train Service at Wadsworth

April 18, 1908. This was a petition from a citizens' committee of Wadsworth complaining of the service between Derby and Wadsworth, asserting that as run at that time no connections were given them at Derby with trains either east or west.

This grievance was corrected at a conference between two members of the Railroad Commission and the officers of the Salt Lake division, at Sparks, April 19, 1908. At this conference it was agreed that a stub train should leave Sparks at 8 a. m. mountain time going through to Wadsworth, thence back to Derby, making connections with trains 10 and 6, taking passengers and mail to Wadsworth. Train then goes to Derby and Hazen picking up passengers for the west, and back to Derby and Wadsworth, picking up passengers and freight and going to Sparks, where it will arrive at about 5 p. m., ahead of train 23. This arrangement has been in effect nearly all the time since that date and is a very satisfactory service.

No. 37—Formal Complaint of Reno Merchants Concerning Interstate Freight Rates

April 22, 1908. This was a formal petition presented by certain business firms in Reno complaining against the interstate rates from eastern territory to Reno, Nevada, and asking that the Nevada Commission take up the matter and present the case to the Interstate Commerce Commission. The further proceedings relative to this subject are described in another portion of this report.

No. 38—Overcharge on Powder Reno to Schurz

April 25, 1908. This was a complaint from the Nevada Hardware and Supply Company of Reno relative to the rate on powder from Reno to Schurz. The railroad company had applied a rate of \$1.78 per hundred pounds, which was greatly in excess of the old maximum rate of 20 cents per ton per mile which had been in effect since 1865. The railroad company, in defending this rate, claimed that the Act of 1907 repealed the Act of 1865 fixing the 20-cent maximum, but that the injunction issued by Judge Farrington rendered the new maximum of 20 cents as fixed by the new law at that time inapplicable, and that the railroad company was, therefore, not under the restraint of either the old or the new law in fixing this rate.

The members of the commission did not concur in this opinion. It seemed to the members that if the new law was invalid the old law was not repealed, but was in force and effect, and if the new law was a valid one the maximum fixed in that law was binding upon the company. The amount involved in the particular shipment complained of was comparatively small, and a suit by the party injured to recover the overcharge was not deemed advisable.

No. 39—Amended Petition of Reno Merchants

May 1, 1908. This was an amended petition from the merchants and business men of Reno relative to interstate rates from eastern territory

to Reno, voicing the same grievances as were set forth in No. 37, but restating them in such manner as to be more specific. The entire matter is discussed elsewhere in this report.

No. 40—Overcharge on Hides, Etc.

May 11, 1908. This was a complaint made by the Elko Hide and Junk Company against the Southern Pacific Company relative to the less-than-carload rates on dry hides and pelts between points in Nevada and against the then carload rate from Elko to San Francisco.

The subject was taken up by conference with Mr. G. W. Luce, general freight agent of the Southern Pacific Company. The rate on dry hides in carload lots from Elko to San Francisco is 96 cents per hundred pounds. The less-than-carload rate from Nevada common points to San Francisco is \$1.20 per one hundred pounds. The margin of 24 cents per hundred was not sufficient to enable the Elko Hide and Junk Company to gather up hides from any great distance east or west of Elko and assemble them at Elko for shipment in carload lots to San Francisco. The railroad company was willing to raise the less-than-carload rate of \$1.20 per one hundred pounds from Nevada common points to San Francisco to \$1.72½ cents per one hundred pounds, but this the commission refused to consent to, as in its judgment the result would mean a distinct loss to the bulk of the producers in this State. The rates in carload lots from Elko to San Francisco the railroad company declined to lower.

No. 41—Train Service on Tonopah and Goldfield

May 11, 1908. This was a complaint regarding the train service on the Tonopah and Goldfield Railroad, alleging that the practice of carrying freight cars on passenger trains was dangerous to the traveling public, and alleging also that these trains were being run with only one brakeman and were not sufficiently manned.

The complaint that the practice of running mixed trains was dangerous as applied to the operating conditions on the Tonopah and Goldfield Railroad did not seem to the members of the commission justified, but the practice of running those trains with only one brakeman seemed to them objectionable. The matter was taken up at once with the proper officials of the company and an additional brakeman put on.

No. 42—Train Crews on Las Vegas and Tonopah.

May 11, 1908. This was a complaint against the Las Vegas and Tonopah Railroad Company by the Brotherhood of Railway Trainmen on the account of the practice of running their trains with but one brakeman. This was taken up at once with Mr. J. Ross Clark, president of the company, with the result that upon the earnest request of the commission an extra brakeman was put on each train, but the service was made a mixed train service. The operating revenue of this railroad is so small that this change in the service was rendered necessary.

No. 43—Overcharge on Shipment from Golconda to Hazen

May 13, 1908. This was a complaint on the part of Chas. Keller of Hazen against the Southern Pacific Company, relative to an alleged overcharge on a shipment from Golconda to Hazen. This was another instance of the claim set up in answer to Complaint No. 38. The company claimed the new law had repealed the old maximum rate of 20 cents per ton per mile and that the new law was not at that time applicable on account of the Federal Court injunction.

No. 44—Distance Charges on Tonopah and Goldfield

May 26, 1908. This was a complaint against the Tonopah and Goldfield Railroad Company for basing its charges for hauling freight from Mina to Goldfield upon an assumed distance of 95 miles, while in fact the haul was but 89 miles. Investigation showed this complaint to be founded upon a misapprehension of the facts, the actual route taken by the freight being in accord with the claims of the company.

No. 45—Overcharge on Express Matter

June 13, 1908. This was a complaint by C. R. Squires of Rawhide against Wells, Fargo & Co. for an alleged overcharge on a shipment from Seattle to Rawhide. The matter was at once taken up with Mr. A. Christeson, general manager of Wells, Fargo & Co., and a refund was made for the amount of the overcharge.

No. 46—Passenger Fares on Tonopah and Goldfield

June 16, 1908. The commission on its own motion cited the Tonopah and Goldfield Railroad Company to appear before the commission on June 22, 1908, and show cause why passenger rates on that railroad should not be reduced from 6 cents to 5 cents a mile. On the earnest request of Mr. J. W. Reinhardt, comptroller of the company, this hearing was postponed until after the annual report of the company should be prepared and filed. This report was filed September 15, 1908, and showed such a falling off in the business of the company both as to passengers and freight on account of the financial depression that the commission was not justified at that time in insisting upon a reduction in passenger rates upon that road.

No. 47—Stopover Tickets on Southern Pacific Roads

June 27, 1908. This was a complaint against the Southern Pacific Company for not selling first-class unlimited tickets between Nevada and California points with stopover privileges. This complaint did not seem justified to the commissioners, for the reason that it was possible to buy a ticket from any point in Nevada to the point where stopover was desired, and there buy a ticket from that point to destination at almost the same price in all cases, and exactly the same price in most cases, as would be the charge for a continuous ticket from starting point to destination.

It is true that a passenger traveling under such conditions is subjected to the slight inconvenience of rechecking baggage at the point where stopover is made, but such inconvenience is not serious enough to justify the keeping on sale at all offices of the company the class of tickets desired.

No. 48—Overcharge on Powder, Reno to Lovelock

August 13, 1906. This was a complaint by the Nevada United Mines Company of Lovelock, Nevada, against the Southern Pacific Company, on account of an alleged overcharge upon a shipment of powder moving from Reno to Lovelock. This was taken up at once with the Southern Pacific Company and a refund made of the overcharge.

No. 49—Selling Wood in Virginia City

August 8, 1908. This was a complaint by S. H. Overstreet of Reno against the Virginia and Truckee Railway Company, alleging that this company was engaged in the business of selling wood in Carson City and Virginia City. This charge, upon investigation, was found to be untrue.

No. 50—Mixed Trains on Las Vegas and Tonopah

September 4, 1908. This was a complaint from the Brotherhood of Railway Trainmen against the Las Vegas and Tonopah Railroad Company on account of the method of making up and running mixed trains on that road. It was alleged that these trains were not properly made up, as such trains should be with the loaded cars next to the engine, and that the speed of the train was too great for safety of the passengers.

This was taken up with J. Ross Clark, president of the company. Mr. Clark stated to the commission that they were at that time getting out a new time-table that would lengthen the running time of Train No. 11 between Las Vegas and Goldfield fifty minutes, and that the average speed between Las Vegas and Beatty is twenty-six miles per hour and between Beatty and Goldfield twenty-three miles per hour; that on curves the engineers had strict orders not to exceed a speed of twenty-five miles per hour, and the train service on the whole he believed to be entirely safe. He also stated that the trains were properly made up with the loaded cars next the engine, the empty cars next, and the passenger cars in the rear. In the absence of any additional showing no further action could be taken.

No. 51—Wood Rates from Loyalton to Sparks

September 12, 1908. This was a complaint by L. D. Ray of Sparks against the rate on wood in carload lots from Loyalton to Sparks. The rate complained of was \$2.35 per cord. The haul was participated in by both the Boca and Loyalton Railroad and the Southern Pacific. This rate the members of the commission believed to be too high and asked each company to participate in reducing the rate. The result was that the rate was reduced from \$2.35 to \$1.85 per cord. Of this amount the Boca and Loyalton Railroad Company receive 80 cents for the haul Loyalton to Boca and the Southern Pacific Company receive \$1.05 for the haul Boca to Sparks.

No. 52—Through Tickets via Goldfield

September 16, 1908. This was a complaint on the part of the Goldfield Chamber of Commerce against the passenger travel conditions in and out of Goldfield. In effect the Chamber of Commerce wanted all railroads to sell tickets from Salt Lake City to Los Angeles and other Southern California points via Goldfield. This matter was taken up with the several railroad companies interested, but all, except the Tonopah and Tidewater Railroad, expressed themselves as unfavorable to the proposal.

The geography of the railroads and the position of Goldfield make such a proposal impractical as the railroad situation is now.

No. 53—Inadequate Train Crew

September 28, 1908. This complaint had the same subject-matter as Complaint No. 41, and it was disposed of by the correction outlined in the report concerning that complaint.

No. 54—Complaint by National Cannery Association

September 10, 1908. This was a complaint by the National Cannery Association against the report of the Western Classification Committee which met at Manitou, Colorado, in July, 1908, and decided to raise the minimum carload weight of canned goods from 30,000 to 36,000 pounds. Copies of this letter were sent to the Railroad Commissions of Illinois,

Iowa, Minnesota, Mississippi, Missouri, Montana, Nebraska, North Dakota, Texas, Wisconsin South Dakota, and Tennessee, and to the Interstate Commerce Commission at Washington.

This is an interstate case and can only be handled by the Interstate Commerce Commission. No action of which this commission is aware has been taken relative to the subject.

No. 55—Station Service at Huxley

September 29, 1908. This was a complaint by Walter Schmidt of Huxley, Nevada, against the Southern Pacific Company, alleging inadequate station service at Huxley, and complaining of the fact that the rent of the building he used upon the company's right of way for the storage of salt had been raised.

Huxley is not a regular station of the Southern Pacific Company, but the new discoveries at the mining camp of Jessup, near Huxley, promised for a time to bring to that place sufficient business to warrant the company in making it a regular station. The business at Jessup, however, up to this time has not been sufficient to warrant the erection of a station building at Huxley, but, upon representations being made to Mr. Bancroft relative to the conditions under which Mr. Schmidt was doing business, the rental of Mr Schmidt's building on the company's right of way was again established at the former price of \$5 per year.

No. 56—Coal Shortage at Winnemucca

October 26, 1908. This was a complaint from Summerfield & Pierce, coal dealers of Winnemucca, on account of a coal famine at Winnemucca. This was taken up at once by wire with Mr. W. H. Bancroft, general manager of the Southern Pacific Company, and the coal dealers were promptly notified where coal could be obtained and shipments forwarded with all possible expedition to Winnemucca. The shortage of coal in this instance did not appear to be due to any failure on the part of the railroad company to handle the shipments promptly, but to the failure of the dealers to order the coal until late in the fall when the exigencies of the season caused a demand far in excess of the supply on hand.

No. 57—Violation of Sixteen-Hour Law

October 27, 1908. This was a complaint on the part of an employee of the Nevada Northern Railway against the company, alleging that that company in a certain specific case on October 23d had not obeyed the sixteen-hour law which prohibits the crew of any train from remaining in service more than sixteen hours at a time.

This complaint was investigated and found to be true, but it was shown to have been a case of emergency, the crew and train having been detained at one point for six hours and twenty-five minutes in repairing a disabled engine.

No. 58—Concerning Demurrage Charges at Wabuska

November 28, 1908. This was a complaint by Mr. E. R. Lam of Yerington, Nevada, complaining against the practice of the Nevada and California Railway Company of assessing demurrage charges after the expiration of twenty-four hours, making no allowance for Sundays or holidays. This complaint was investigated with the result that it was found that Mr. Lam had been mistaken in his assertion that but twenty-four hours' free time were allowed by the company in which to unload

a car. The free time allowance on that road is forty-eight hours, not counting Sundays or holidays or the day on which the shipment arrives. If a shipment reaches Wabuska on January 8th, Saturday, the demurrage does not begin until Wednesday morning. If the car is detained until Thursday afternoon the demurrage charge would be \$2, or two days' demurrage at \$1 per day.

This is the practice on the Nevada and California Railway, and the complaint was not deemed justified.

No. 60—Passenger Service Between Reno and Goldfield

January 23, 1909. This was not a complaint, but a letter from E. W. Clapp, district freight and passenger agent of the Southern Pacific Company at Reno, relative to the desirability of changing train 23, which leaves Goldfield in the morning for Sparks, to a night train. Investigation showed that during October an average of sixty passengers per day got on or off this train in the run between Mina and Sparks, and the commission deemed it unjust to inconvenience all these way passengers for the comfort of those who made the through journey at that season of the year. The train has remained unchanged in schedule since that date.

No. 61—Overcharge on Coal at Goldfield

January 23, 1909. This was a complaint from J. Gottstein of Goldfield against the Tonopah and Tidewater Railroad Company, alleging an overcharge on a coal shipment on account of an error in the routing of the coal.

This complaint alleged that the Santa Fe Railroad Company refused to route coal from Gallup, New Mexico, to Goldfield, Nevada, via the Santa Fe Railroad, the San Pedro, Los Angeles and Salt Lake Railroad, and the Las Vegas and Tonopah Railroad without an additional charge of \$2 per ton, and that when routed over the Tonopah and Tidewater Railroad the cars were often short in weight and the railroad company refused to reweigh them unless a switching charge of 30 cents per ton was paid.

The complainant further alleged that, when the cars were so reweighed and found to be short in weight, the railroad company refused to settle the freight upon the basis of the corrected, but required the freight charges to be assessed at the mine, weights. This was an interstate matter, all coal shipped in Nevada being mined in other States, and this commission is without authority to make any order relative to interstate shipments. The subject was one, however, which deserved attention from this commission. The shortages were sometimes as much as 7,000 pounds per car, and if coal was handled by a dealer upon a small margin of profit it was an important matter whether he got what he paid for at the mine and paid freight upon, or only received 90 per cent of that amount.

For the above reasons the subject was taken up actively with the different railroad companies in the State and particularly with the Atchison, Topeka and Santa Fe Railroad Company. The views of all the traffic officials were invited and their attention directed to this complaint.

It appeared that the Tonopah and Tidewater Railroad and the Santa Fe furnished the shortest line from the mines into Goldfield, and they fixed the rate to Goldfield which their competitors via the longer route were not required to meet unless they saw fit to do so. That portion of

the complaint relative to the routing of the shipments was without merit. The result of the discussion, however, relative to the shortages in weight of the coal at destination and the charges for switching services in ascertaining that shortage, led the Atchison, Topeka and Santa Fe Railroad Company to publish a new tariff (Supplement No. 4 to Santa Fe System Tariff No. 8873-C, effective December 18, 1909) which provided that:

Observing published minimum, the actual weight as determined on track scale at originating point, or first available weighing station, will apply in assessment of freight charges on shipments of coal or coke in carloads. (See Exception.)

Exception—Any such shipment may be reweighed on company track-scale at or nearest destination upon the request of the shipper or consignee, at an extra charge of \$1 per car, provided the order to reweigh is placed in time to avoid extra switching, and the point of origin or first track-scale weight will govern if such reweighing does not show shrinkage of more than 2 per cent, but if the shrinkage is more than 2 per cent freight charges will be assessed on the basis of 102 per cent of the weight, resulting from such reweighing and no charge made for such reweighing.

This arrangement is a very satisfactory one. It is evidently drawn up with the thought that the natural loss on coal in transit from evaporation and sifting is 2 per cent, and that the shipper is entitled to within 2 per cent of the amount of coal bargained and paid for at the mine.

Mr. Gottstein's complaint was canceled.

No. 62—Overcharge on Express Matter

January 27, 1909. This was a complaint by C. R. Squires of Rawhide, Nevada, on account of an alleged overcharge by Wells, Fargo & Co. on a shipment from Seattle, Washington, to Schurz, Nevada.

This subject was taken up at once with the officers of the express company, the amount of the overcharge was ascertained, and a refund made to the shipper.

No. 63—Overcharge on Wire

January 28, 1909. This was a complaint from Wm. Johnson of Wells, Nevada, against the Southern Pacific Company on account of an alleged overcharge on a shipment of wire from Reno, Nevada, to Wells, Nevada. It appeared upon investigation that the agent had applied the wrong classification to the shipment, charging a rate of \$1.29 per hundred when the rate should have been \$1.07 per hundred. The Southern Pacific Company refunded to the shipper the amount of the overcharge.

No. 64—Conditions on Eureka and Palisade Road

February 3, 1909. This was a complaint directed against the Eureka and Palisade Railway Company, alleging extraordinarily high fares and freights upon that line, poor equipment, inadequate service and lack of care in handling freight.

Investigation showed that the road was charging very high fares and freights; that its roadbed and equipment were not in first-class condition by any means, but that it was handling all the freight offered and was then in such financial condition as to be but barely able to meet its running expenses, and that any very material improvement to its roadbed, rails or equipment was impossible for the company to make or furnish. Since the construction of the Nevada Northern Railroad very little passenger travel and no freight went to Ely via Eureka, and that source of

revenue was lost. The ore hauled from the Richmond mine at Eureka to the smelters in Salt Lake Valley was hauled at a very low rate, and the revenues of the road were very small indeed. It appeared that the company was doing all it could with the revenues at hand to make its service adequate and safe.

No. 65—Overcharge on Coal at Lovelock

February 23, 1909. This was a complaint by the Nevada United Mining Company at Lovelock against the Southern Pacific Company, alleging an overcharge on a shipment of coal from Chicago to Lovelock.

This coal was shipped in sacks from Chicago to Lovelock. It was weighed by the shipper at destination and found to be short 4,000 pounds. The Southern Pacific Company through its claim agent denied the claim for refund upon the ground that it delivered to the shipper the 380 sacks that were shipped in good condition, and that the company was in no way responsible for any damage or loss that might have occurred prior to the time shipment moved upon its rails.

No. 66—Overcharge on Household Goods

March 1, 1909. This was a complaint on the part of J. G. Scrugham at Reno against the Southern Pacific Company on account of an alleged overcharge upon a shipment of household goods from Lexington, Kentucky, to Reno.

This carload was shipped from Lexington to St. Louis under a local rate of 32 cents per hundred and from St. Louis to Reno under a rate of 77 cents per hundred, making a total rate of \$1.09 per hundred from Lexington to Reno, while at the same time the published through rate Lexington to Reno was \$1.59 per hundred. It was a case of a through rate greatly in excess of the two locals. The freight charges had originally been assessed and paid on the basis of the \$1.09 rate, but the company afterward required the shipper to pay the additional 50 cents per hundred. The published through rate, if any exists, between two points is the lawful rate between those points. It was a strictly interstate matter.

No. 67—Switching Charges at Reno

March 3, 1909. This was a complaint on the part of the Lassen Mill and Lumber Company against the Southern Pacific Company, alleging excessive switching charges at Reno, Nevada.

Investigation has shown that it is the practice of the Southern Pacific Company to switch cars from the Nevada-California-Oregon Railway to the Virginia and Truckee Railway. For this service a charge of 25 cents per ton is assessed. The Nevada-California-Oregon Railway is narrow-gage, and when loads of lumber are brought into Reno they are placed beside cars on a spur track of the Southern Pacific Company and reloaded upon broad-gage cars. The charge of 25 cents per ton by the Southern Pacific Company for switching these cars over to the Virginia and Truckee rails does not seem unreasonable. It should be noted that in this case the Southern Pacific Company did not participate in the line haul of these cars and did not share in the revenue therefrom.

The practice of the Southern Pacific Company of assessing a switching charge of \$2.50 against every car placed upon the industry tracks in Reno is very greatly complained of by nearly all the Reno shippers. They are

at a loss to understand why each industry should be made to pay this additional charge, while cars spotted on the team track are placed there free. They allege that it costs the company no more to place cars upon these industry tracks than upon the team tracks. This is a subject the commission is not now ready to pass upon. The whole matter is before the Interstate Commerce Commission in a case brought in San Francisco and heard there in October, 1909, relative to the propriety of a switching charge at San Francisco.

No. 68—Delay in Movement of Lumber

March 25, 1909. This was a complaint against the Nevada Central Railroad Company by the Austin-Manhattan Consolidated Mining Company of Austin, Nevada, alleging undue negligence in delaying lumber shipments.

It appeared that the mining companies had some ground for the complaint made, and the commission took the subject up at once with the railroad company with the result that the commission is informed a better service has obtained since that time.

No. 69—Excessive Express Charges

March 25, 1909. This was a complaint by Mr. George Newcomb of Ely, Nevada, against Wells, Fargo & Co., alleging excessive rates on express matter shipped from points on the Southern Pacific line to Ely, Nevada. This complaint led to a very complete and exhaustive examination of the express rates all over the State of Nevada and to the adjustment of these rates as described in another portion of this report.

No. 70—Packing-House Products Between Tonopah and Goldfield.

March 27, 1909. This was a complaint by the Las Vegas and Tonopah Railroad Company against the Tonopah and Goldfield Railroad Company, alleging that its tariff supplement No. 2 to local freight tariff No. 20 provided for a rate on packing-house products in one-ton lots between Tonopah and Goldfield of \$3 per ton providing the goods were received originally via Mina only.

It was alleged that this was a discrimination against any merchant who saw fit to bring his goods into Goldfield via other lines than the Tonopah and Goldfield Railroad in that he could not thereafter ship these goods to Tonopah using this rate.

The members of the commission took up the matter with the officials of the Tonopah and Goldfield Railroad, who very strenuously insisted upon the legality of this rate and claimed that it was a necessary means of protection to them against their competitors. The commission, however, was of the opinion, after a very full discussion of the subject with the general counsel for the railroad company, that the rate complained of was not justifiable, and directed that the tariff be corrected so that the rate could be used by any shipper regardless of the source or direction from which he received his goods. The order of the commission was obeyed by the railroad company.

No. 70.—Violation of Full-Crew Law

April 1, 1909. This was a complaint from the Brotherhood of Railway Trainmen, alleging that the Southern Pacific Company was operating freight trains in violation of what is known as the "Full-Crew Law."

This is a law passed by the Legislature of 1909, and section one of the Act reads as follows:

It shall be unlawful for any person, firm, company or corporation, engaged in the business of common carrier, operating freight and passenger trains, or either of them, within or through the State of Nevada, to run or operate, or permit or cause to be run or operated, within or through this State, along or over its road or tracks other than along or over the roads or tracks within yard limits, any freight or passenger train of more than fifty freight, passenger, or other cars, exclusive of caboose or engine, with less than a full train crew consisting of not less than six persons, to wit, one conductor, one engineer, one fireman, two brakemen, and one flagman.

The attention of Mr. W. H. Bancroft, general manager of the Oregon Short Line, was directed to the alleged violation of this law, and he at once replied that he would direct the superintendents of the various divisions within his control to comply with the law. He at the same time stated, however, that he was advised by the legal department of the Southern Pacific Company that in its judgment this law was of doubtful constitutionality and that subsequently, if the law was found to be a hardship upon the company, proceedings might be brought to determine its validity.

During the next few months the law was obeyed, but late in August the commission was informed that the Southern Pacific Company was not obeying the law, and the Attorney-General of the State was advised that such was the case and requested to take such action as the facts warranted. Suit was instituted by the Attorney-General against the Southern Pacific Company in the Justice Court at Sparks, which at this date has not yet come to trial.

No. 72—Complaint Against N. C. and O. Road

April 6, 1909. This was a complaint by the Commercial Club of Reno against the Nevada-California-Oregon Railway, alleging excessive and unreasonable rates in effect upon that road from Reno to points in California reached by the road. These were interstate rates, and the only manner in which this commission could bring about any results was through the medium of the Interstate Commerce Commission. Inasmuch as the case already brought before that commission would, if successful, greatly modify the existing rate situation between Reno and the points reached by the Nevada-California-Oregon Railway, it was thought best at this time not to seek adjustment of rates on that railroad except such as could be secured through friendly negotiations. The traffic manager of the railroad declined to enter into any agreement for modifications of the rates complained of at that time.

No. 73—Mail Service at Austin

April 8, 1909. This was a complaint by J. A. Miller of Austin concerning the mail service between Battle Mountain and Austin. This was a matter entirely outside the interest or duty of the commission, and its members declined to move in a matter concerning which they were powerless.

No. 74—Loss of Household Goods

April 19, 1909. This was a complaint by Mrs. E. M. McIntyre of Mazuma, Nevada, against the Southern Pacific Company and the Tonopah and Goldfield Railroad Company on account of a loss of shipment of household goods from Goldfield to Lovelock in April, 1907.

It appeared upon investigation that these goods had been shipped to Lovelock consigned to Mrs. McIntyre at Mazuma and that they had remained there for fifteen months unclaimed and then were shipped to San Francisco for storage and sold at public auction for storage charges. Either the goods were not plainly marked and the notices to the consignee were not so directed as to reach her, or the agent at Lovelock did not send out the notices required. It was impossible for this commission to secure for Mrs. McIntyre any reparation under the circumstances.

No. 75—Rates on Machinery to Dayton

May 20, 1909. This was a request from Davis & Sayers of Dayton, asking the commission to secure such reasonable rates on mining machinery and structural steel from San Francisco to Dayton, Nevada, as the circumstances warranted.

This was taken up with Mr. G. W. Luce, general freight agent of the Southern Pacific Company, with the result that a rate of 66½ cents per hundred on mining machinery from San Francisco and Sacramento to Dayton was made to replace the old rate of 85 cents per hundred, and a rate of 70½ cents per hundred on structural iron and steel was made to replace the former rate of \$1.20 per hundred.

No. 76—Intrastate Rates on Southern Pacific Roads

May 10, 1909. The commission proceeded upon its own motion to investigate the intrastate rates in Nevada upon the Southern Pacific Company main line and upon the Nevada and California Railway, now a property of the Southern Pacific Company.

To that end the traffic officials of the Southern Pacific Company were cited to appear on September 2, 1909, at the office of the Railroad Commission of Nevada in Carson City, and show cause why certain reductions in their class rates within this State should not be made. It was found impossible to obtain at that time a meeting with the officials necessary, on account of the absence of Mr. Luce from California, and the hearing was postponed until after the Interstate Commerce Commission hearings through September and October.

On November 19th a hearing was held at the offices of the Railroad Commission in Carson City, Nevada, before Commissioners Thurtell and Shaughnessy.

Mr. C. W. Durbrow, counsel for the Southern Pacific Company, and Mr. H. A. Jones, freight traffic manager, and Mr. A. J. Butler of the auditing department appeared for the Southern Pacific Company, accompanied by E. C. Manson, superintendent of the Salt Lake division. Mr. Butler, Mr. Jones and Mr. Manson appeared as witnesses for the company, and as such were examined by Mr. Durbrow and cross-examined by Commissioners Shaughnessy and Thurtell. The testimony was taken in shorthand and transcripts made for the use of the commission. Certain other tabulated statements from Mr. Manson relative to the comparative cost of intrastate and interstate freight traffic which were not then available were to be filed later and the hearing adjourned. This is a very important subject. Very many elements are to be taken into consideration in deciding what are just and reasonable freight rates in this State, and the commission has not yet reached a conclusion relative thereto.

No. 77—Express Charges

May 10, 1909. Reduction in Wells, Fargo & Co.'s express rates between points within the State of Nevada.

This was begun and carried to a conclusion by the Railroad Commission taking the initiative, as prescribed in section twelve, subdivision *b* of the Railroad Commission law, which reads as follows:

b. Whenever the commission shall believe that any rate or rates or charge or charges may be unreasonable or unjustly discriminatory, and that investigation relating thereto should be made, it may, upon its own motion, investigate the same. Before making such investigation it shall present to the railroad a statement in writing, setting forth the rate or charge to be investigated. Thereafter, on ten days' notice to the railroad of the time and place of such investigation, the commission may proceed to investigate such rate or charge in the same manner and make like orders in respect thereto as if such investigation had been made upon complaint.

Express companies are defined as "railroads" in section two of the Railroad Commission law.

Under date of May 10, 1909, the general manager of Wells, Fargo & Co., Mr. A. Christeson, was cited to appear before the commission at Carson City, Nevada, May 20, 1909, and participate in an investigation of the express-rate situation in Nevada, and on said date Mr. Christeson and assistants appeared before the commission and a thorough discussion of the matter was had. No definite results were reached, however, and the conference closed with the understanding that the commission would immediately submit, tentatively, a scale of reduced rates upon which the express company would have an opportunity to make their showing. This course was taken and, after a full discussion of the subject by the express company and the commission, the following readjustment of express rates was agreed to:

First—Through rates not to exceed the sum of the locals.

Second—Rates not to be greater for a shorter than for a longer distance, movement being over the same line in the same direction and the shorter being included within the longer distance.

Third—That reductions approximating 10 per cent in express rates from Reno to all points in the State, excepting points along the line of the Nevada and California Railway, which were found to be, by comparison, much lower than for similar distances in other portions of the State, be approved and the express company authorized to make same effective at an early date.

Fourth—Rates between points and over the line of the Nevada Northern Railway were found, by comparison, to be much higher, considering the cost of the service, than in other portions of the State and over this line the commission secured and authorized a reduction of 20 per cent in express rates.

Fifth—Reductions in express rates between points along the line of the Nevada Northern Railway, Central Pacific Railway Company, Eureka and Palisade Railway, and Nevada Central Railway, and points along the line of the Nevada and California Railway, Tonopah and Goldfield Railroad, Tonopah and Tidewater Company, Las Vegas and Tonopah Railroad, and the San Pedro, Los Angeles and Salt Lake Railway, amounting to 15 per cent, were secured and authorized.

The new tariffs covering these reductions are now in process of formation, and will, we believe, be filed and made effective not later than March 1, 1910.

The aforesaid adjustments in express rates authorized by the Railroad Commission were secured by a conservative, yet firm, discussion with General Manager A. Christeson of all the facts, circumstances and conditions surrounding each locality. As a whole the reductions are substantial and should be given a thorough trial in order to determine their

effect on the revenues of the express company. If the revenues, at the expiration of a year's trial, reveal that further reductions can be borne by the express company, action toward that end will be taken.

In the action taken in this matter it has not been the disposition of the commission to force the rates down to the lowest point that they would stand if formal action had been taken and legal proceedings resorted to. Instead, we have constantly in mind the necessity of a reduction in interstate express rates from points without to within the State and from points within the State to points without.

In illustrating the soundness of this conclusion, attention may be directed to the fact that the Wells-Fargo Company's Nevada revenue is largely made up of the in-and-out business and is, for example, in the proportion of approximately \$750 on interstate business as compared to \$100 on purely local business within Nevada. It will, therefore, be noted that it is highly important that the reductions be made in the interstate rates, and this is seen to be especially true when it is considered that Nevada is an importing State for most of the necessities of life and in the interest of good transportation service largely dependent upon the express company. The foundation for such reductions has been laid by the commission in the Nevada freight-rate case which is now fully submitted and before the Interstate Commerce Commission for decision. Express rates are made up on a basis of $2\frac{1}{2}$ times first-class freight rates, therefore any reduction in freight rates should force a corresponding reduction in express rates.

Just as soon as a decision in the Nevada rate case, now before the Interstate Commerce Commission, is received, and which should be forthcoming during the spring months, action will be taken, if necessary, by this commission before the Interstate Commerce Commission in order to bring about corresponding reductions in express rates from all eastern points. As indicative of the course pursued by the commission in reaching this adjustment, extracts of our letters to General Manager Christeson, under dates of November 11 and December 6, 1909, are herewith reproduced:

MR. A. CHRISTESON, Vice-President Wells, Fargo & Co., San Francisco.

DEAR SIR: Acknowledging receipt of your favor of the 5th instant in reply to ours of September 14th, regarding a reduction in express rates in Nevada, we beg to advise that the members of the commission were absent during the month of October attending rate hearings before the Interstate Commerce Commission, hence the delay in giving your communication attention.

We appreciate the sincere efforts you have made in assisting the commission to reach a conclusion in the matter of a reduction in express rates, which may enable us to authorize a reduction that shall be just and reasonable alike to your company and the people of Nevada. We are very much impressed with the candor and fairness in which you have discussed the various propositions made in good faith by the commission in an endeavor to reach the most satisfactory basis on which to make a fair adjustment of the rates.

We desire to be entirely fair in our dealings with your company, trust that we have been just and reasonable in our discussion of this subject concerning which we have had considerable correspondence, and we hope that you appreciate that our efforts have not been directed against your company in any spirit of recrimination, but rather that we are performing our full duty in making a thorough examination of all the facts before making an adjustment. With these ideas in mind we shall, "without criticism of your proposed schedule of reduced rates in so far as they are applicable," make some further comment on the matter.

We had hoped that you would consider favorably our proposed basis for making future express rates over railroads in Nevada (except at this time the Nevada and California Railway)—that is, that 200 per cent of the first-class freight rates be used in constructing merchandise rates. This basis appears fair to us, for the reason that local freight rates in Nevada are and will, no doubt, remain for some

years, somewhat higher than in other States, due to light traffic, and we are therefore of the opinion that a basis of 250 per cent of the freight rate is too high. We can see that the 250 per cent basis is reasonable in some of our Western States. Take Oregon, for instance, where according to your local merchandise tariff No. 1, effective November 1, 1909, formulated and agreed to by your company, Pacific Express Company and the Railroad Commission of Oregon, we find that the rate has been computed on the 250 per cent basis, and that for a haul of 400 miles the merchandise charge per hundred is \$3.25, while by comparison it may be noted that if our proposed 200 per cent basis was adopted over the Central Pacific in Nevada the rate for a similar service would be \$3.45, or a differential of 20 cents per hundred against Nevada. The same basis applied over the San Pedro would give a higher rate, and over all other lines, excepting the Nevada and California Railway, a still higher rate.

While we recognize the difference in the density of population, volume of traffic, etc., we believe it only fair to call attention to the fact that our people are dependent on the markets outside of the State; that express service to them is a necessity and not a luxury; that express revenue, as a whole, will, we believe, be found to be unduly high per capita in Nevada as compared to California, Oregon, and other States; that operating expenses in the main are fixed, vary little, if any, in Nevada and Oregon, and, if any, they do not justify the differential in rates which are assessed against Nevada shippers, and that our people have been moderate in the matter of taxation, even generous, while Oregon has levied a substantial gross-earnings tax.

If we assume that taxes are included in operating expenses in Nevada and Oregon, we believe the percentage of operating expenses to gross earnings will be considerably less on a given amount of business in Nevada than in Oregon. Therefore, we submit, if our contentions are well taken, that our people are entitled to liberal treatment by your company.

We are very earnest in our belief that eventually, in order to promote harmony and eliminate hostility in the minds of the public, transportation rates must be made as near uniform as it is possible to make them. The making of preferential rates to one section of the country or one city and against others will never endure, for the reason that people in those sections, States or cities can never be satisfied with a showing by the carriers that the preferential rates are forced by competition, rail or water, density of population, volume of traffic, etc. The only thing they can ever see is that they are being made to pay higher rates for identically the same service than some other city or State, and that there is very little, if any, merit in the contention that the differentials are due to competition, density of population, volume of traffic, etc.

It is not our disposition to force your rates down to minimum, and in agreeing to this basis we do so in a spirit of cooperation, for the reason that we recognize the merit of the statement that your company has been a material factor in the development of our State, and we desire to promote and maintain those friendly relations between your company and various sections of the State where further development is possible. At this moment we have in mind Fallon, the center of the reclamation district, where some very good results should be accomplished by your traveling agents, route agents, and other representatives, in the matter of encouraging them to raise such vegetables and fruits as are certain of a ready market. The settlers in this new district are struggling against adverse conditions in getting their raw lands into a state of cultivation for large operation, and we feel confident that they would appreciate very much the advice and cooperation of your agents along the lines herein suggested.

We trust that you will give the Fallon district the same energetic and effective attention that you have given the Moapa district, where, we are reliably informed, surprising results have been accomplished by this spirit of cooperation between your company and the people of that section.

In conclusion, we trust that we have been entirely fair in our treatment of the question at issue, thoroughly appreciate and thank you for the courtesy and fairness with which you have met our various proposals, and herewith take pleasure in giving an approval of the entire adjustment as presented by the commission in various communications and as agreed to with certain modifications named in your letter of December 3, 1909.

Trusting that we may have the benefit of your valued cooperation in the determination of future questions which may arise, we are

Very truly yours,

RAILROAD COMMISSION OF NEVADA.

No. 78—Feeding and Resting Cattle at Reno

June 14, 1909. This was a petition from the cattlemen and stock shippers of the State of Nevada to Mr. W. H. Bancroft, asking that the new stock corrals being built at Sparks for the feeding and resting of cattle at that point be put in charge of R. W. Parry of Reno. This was a matter that this commission could not, with propriety, urge on its own account, but the petitions with a letter from the commission were forwarded to Mr. Bancroft.

Notwithstanding the petition of the stock shippers of the State, another man was appointed to the control of the new stock corrals at Sparks. Many of the stockmen; having a choice as to the point at which their stock should be fed and rested, continued to use the corrals at Reno under the control and ownership of Mr. Parry. In October the "feed in transit" rate at Reno was canceled by the railroad company. This was a rate under which a shipper could, in transporting his cattle from any point in Nevada to San Francisco, have the privilege of stopping those cattle at Reno and feeding them at or near that point for a year or less.

This was withdrawn at Reno, but was in effect at Sparks. The cattlemen asked to have this rate restored, alleging that Reno was to them a much more convenient point than is Sparks.

This matter the members of the commission took up actively with Mr. H. A. Jones, freight traffic manager, with the result that on October 30th the rate was restored.

No. 79—Slow Movement of Gasoline

July 3, 1909. This was a complaint of J. M. Derricks & Co. of Reno against the Southern Pacific Company, alleging inadequate service and very slow movement on shipment of gasoline from Stockton to Reno. The complaint and the waybill attached showed that the shipment did not reach Reno until the fifteenth day after it was shipped. Another shipment a month later took an equal amount of time. These delays were believed by the shipper to be intentional and to be done with the purpose of harassing him in his business in the interest of his competitors. The explanation of delay, however, in each case made to the commission, appeared to the members to make it clear that the delay was due to accident and not design.

No. 80—Spur Line to Cherry Creek

July 3, 1909. This was a petition from the Glasgow and Western Exploration Company Limited, the Adelaide Star Mines Limited, and the Nevada British Mining Company Limited, of Cherry Creek, Nevada, asking the assistance of the commission in inducing the Nevada Northern Railroad Company to build a spur from the main line of that railroad to Cherry Creek. The Nevada Northern Railroad now passes about four miles from Cherry Creek, and between the town and the station which serves Cherry Creek the road crosses an area of soft ground, making the teaming very difficult at certain seasons of the year.

It was alleged that if railroad transportation to and from Cherry Creek could be secured, a number of mines now idle would become active and that the principal mine of the district, the Star mine, would have a definite and considerable tonnage to ship immediately.

This was taken up with the general manager of the railway at once and copies of the correspondence thus far had relative to the subject transmitted. The subject is still under investigation and consideration.

No. 81—Fruits and Vegetables from Moapa

July 9, 1909. This was a petition from Mr. Levi Syphus of St. Thomas, Nevada, asking lower rates in fresh fruits and vegetables from Moapa to Tonopah and Goldfield. A letter from Mr. Syphus, however, a short time thereafter advised the commission that his examination of the market conditions at Tonopah and Goldfield had satisfied him that these markets were very thoroughly occupied, and that he believed the output of the Muddy Valley could be better marketed elsewhere. It appeared from examination of tariffs that Moapa had a slight advantage over Southern California on shipments of fruit and vegetables into Goldfield of $8\frac{1}{4}$ cents per hundred in carload lots of 24,000 pounds.

The Muddy Valley country shipped to market this season between 150 and 200 carloads of melons, as stated in the letters of Mr. Syphus to the commission.

No. 82—Train Connections at Wadsworth

July 14, 1909. This was a complaint from the citizens of Wadsworth that they were being given no direct connections with west-bound trains. They contended they were entitled to a direct connection with at least one main-line train a day both east-bound and west-bound. The railroad company alleged that the service between Derby on the main line and Wadsworth was being maintained at a loss, and that it was a hardship to require them to maintain this service as desired.

The service has, however, been restored, giving the accommodation asked for, although it requires three round trips daily between Wadsworth and Derby, and a schedule providing that service is now in effect.

No. 83—Free Transportation of Exhibits

July 20, 1909. This was a petition from the Board of Mining Congress Commissioners asking for aid in securing free rates for exhibits moving to or from Goldfield, Nevada, for use in connection with the congress to be held there. This was taken up with the several railroads interested, with the result that every railroad in the State gave free transportation to and from Goldfield for these exhibits.

No. 84—Overcharge on Lumber

August 13, 1909. This was a complaint from the Elko Lumber Company against the Southern Pacific Company, alleging overcharge on five carloads of lumber from Truckee, California, to Elko, Nevada. The shipment moved in January, 1907, under a supposed rate of \$4 per ton. This was the rate that had been in effect for twenty years or more. Through inadvertence this rate was allowed to expire January 1, 1907, and was not reestablished upon that date as were most of the commodity rates. The result was the class rate between these points became the lawful rate. The commodity rate was reestablished March 25, 1907, but shipments moving between January 1 and March 25, 1907, moved under the class rate of \$6 per ton. This was not noticed by the agent at Elko, and but \$4 per ton was collected.

The oversight was noted by the auditing department of the railroad in October, 1907, and the shipper was then obliged to pay the extra charge under protest.

This claim was submitted to the commission on August 13, 1909, and was at once sent to J. M. Brewer, the claim agent of the Southern Pacific Company. On August 21st Mr. Brewer transmitted the claims back to

the commission with the statement that if this matter was referred to the Interstate Commerce Commission it must be through the traffic department. The papers were accordingly sent to Mr. G. W. Luce, general freight agent of the Southern Pacific Company, on September 10th. These papers were kept in the office of Mr. Luce until November 10th, and then the commission was notified that the Interstate Commerce Commission was debarred from acting by reason of the fact that the statute of limitations covering claims of this character provided for a period of two years during which such claims could be made. The extra charge was collected October 28, 1907, and all the papers necessary for the application to the Interstate Commerce Commission were transmitted to the traffic department of the Southern Pacific Company September 10, 1909, and it appeared that these papers had been purposely held back in order that the two years might elapse. Mr. Luce has, however, written to the commission assuring it that he will transmit all the papers to the Interstate Commerce Commission, together with a plain statement of facts, and ask as a special matter that permission be obtained to make the refund.

No. 85—Switching Charges at Goldfield

August 19, 1909. This was a petition from the Las Vegas and Tonopah Railroad for a ruling relative to switching rates at Goldfield.

The following opinion recites all the facts and the action of the commission relative thereto:

OPINION

In Case No. 85, covering formal presentation of tariff charges of thirty cents per ton to the public, and a contract rate of ten dollars per car as between carriers operating at Goldfield, Nevada, for switching service between mines, industries and railroads, by general counsel of the Las Vegas and Tonopah Railroad Company before the Railroad Commission of Nevada at Carson City, Nevada, August 19, 1909, for opinion and ruling to govern future procedure.

The application of petitioner exhibits the following statements of fact:

First—That the Las Vegas and Tonopah Railroad Company is a party to a contract with the Tonopah and Goldfield Railroad Company, wherein both of said carriers agree, reciprocally, to render switching service to or from mines or industries located on their lines within the Goldfield district to the rails of the other line, when shipment originates or is destined on or to a point not reached by the carrier performing the switching service, the compensation for the service to be a flat rate of \$10 per car. The contract referred to herein, copy of which is on file with this commission, reads in part as follows:

The Tonopah Company agrees to switch at Goldfield all freight in carload lots originating on spur tracks or sidetracks of the Tonopah Company and consigned to points on the line of the Las Vegas Company and its connections, and the Las Vegas Company agrees to perform a like service at Goldfield for the Tonopah Company.

Petitioner's application further shows that the Las Vegas and Tonopah Railroad Company has published and in effect terminal tariff No. 10-A, a copy of which is on file with this commission, which provides in item No. 7 thereof a rate of 30 cents per ton, 2,000 pounds, minimum 15 tons, at Goldfield, when car originates at or is destined to mines, mills, sampling works, located on the track of this company, or private spurs or sidetracks connecting with the tracks of the Tonopah and Goldfield Railroad or Bullfrog-Goldfield Railroad and with the tracks of this company within the regular switching limits.

In further connection with the foregoing, petitioner submitted a statement of eight cars of ore which moved from the Red Top mine to the Nevada-Goldfield Reduction Company over its own line at Goldfield to the private tracks of the reduction company. Said shipments were covered by a rate of 30 cents per ton, application of which produced switching charges ranging from \$13.73 to \$21.32 per car according to lading.

Petitioner also submitted a statement covering movement of six cars of ore from

the Red Top mine to the Western Ore Purchasing Company over its own line at Goldfield to the private track of the purchasing company. Shipments were covered by a rate of 30 cents per ton, application of which produced switching charges ranging from \$15 to \$20 per car according to lading. Petitioner further represents that at the time of the movement of these several cars of ore no shipping instructions were given which would indicate that they had destination beyond the sampling works at Goldfield. Subsequently, petitioner was informed that, after being sampled, the shipments in question were transported to points outside of the State of Nevada over the lines of the Tonopah and Goldfield Railroad.

In submitting the foregoing facts for the consideration of this commission, petitioner asks to be informed whether under its published tariffs before referred to it can lawfully accept from the Tonopah and Goldfield Railroad Company, as compensation for its switching service covering several cars of ore, \$10 per car, as provided in carriers' switching contract herein referred to, or whether it will be required to charge and collect from the shipper for said service at the rate of 30 cents per ton as provided in its published tariffs.

The Tonopah and Goldfield Railroad contends that it should not be held responsible for an assessment of 30 cents per ton covering these shipments, maintaining that the contract rate of \$10 per car should govern, and, as it must absorb the switching charges on these and other similar shipments originating on the Las Vegas and Tonopah lines at Goldfield, it has declined to settle upon any basis other than \$10 per car as provided in carriers' contract.

This contention on the part of the Tonopah and Goldfield Railroad is not well taken, for the reason that said railroad company expressly agrees and binds itself by its supplement No. 1 to special tariff No. 4-A, effective April 20, 1908, naming terminal charges, switching, storage, and other charges, carrying the following Interstate Commerce Commission number: Supplement No. 1 to I. C. C. No. 17, copy of which is on file with this commission, to absorb switching charges at Goldfield.

The aforesaid tariff reads as follows:

ABSORPTIONS OF TERMINAL OR SWITCHING CHARGES
AT GOLDFIELD, NEVADA

Item No. 24—This company will absorb switching charges exacted by connecting lines for switching carload freight to and from industries, warehouses or sidetracks located within the switching limits of Goldfield, served by connecting lines, when such freight is destined to or from points beyond this company's lines.

After careful consideration of the facts at issue the commission is of the opinion that the controversy and interest in this proceeding is entirely between the carriers interested at Goldfield and named herein, for the reason that the switching charges assessed by one line against a shipper or industry is always absorbed by the line getting the haul out of Goldfield, and on through or interline business, such as referred to in this proceeding, the shipper or industry does not pay the switching charges. The shippers and the industries have an interest, however, when the switching service becomes a local one, such as movement of ore or materials between mines and industries for local treatment or consumption.

The published rate is the *law*, and when assessed must govern, contracts or special agreements to the contrary notwithstanding. Therefore, if the several carload shipments of ore which are the subject of this proceeding moved under billing of 30 cents per ton as named in Las Vegas and Tonopah Company's published terminal tariff No. 10-A, copy of which is on file with this commission, from the Red Top mine to the Nevada-Goldfield Reduction Company and the Western Ore Purchasing Company, all within regular switching limits of Goldfield, and after sampling moved on to other points over the line of the Tonopah and Goldfield Railroad Company, the charges accruing to the Las Vegas and Tonopah Railroad Company for the said switching services must be collected from the said Tonopah and Goldfield Railroad Company as per lawful agreement carried in their published terminal tariff supplement No. 1 to special tariff No. 4-A.

Charges must be uniform as between the carriers and the shippers for switching or other terminal service. Therefore, the practice of absorbing switching charges when shipments move over another line, on a contract basis of \$10 per car, if application of tariff charges under which the service was performed exceeds \$10 per car, the contract rate is unjust, unreasonable, discriminatory and unlawful, for the reason that this gives the carriers a preferential rate, while the ship-

pers for a similar service, performed locally within the Goldfield switching limits, would be assessed and pay the full tariff rate of 30 cents.

This practice may easily be corrected by making \$10 per car the maximum rate for switching service, publishing a notation to that effect in the item carrying the 30 cents per ton rate in carriers' terminal tariffs.

The commission will not make a final order in this proceeding at this time in order that the case may remain open for further showing on the part of any carrier at Goldfield feeling dissatisfied with the opinion, and also in order to permit the Bullfrog-Goldfield Railroad Company, which has not been notified of this proceeding, to make such showing as desired. If carriers do not desire to make further showing and after notifying the commission to that effect, a synopsis of the foregoing opinion will be made the order of the commission in said proceeding.

RAILROAD COMMISSION OF NEVADA,

Dated December 3, 1909.

By E. H. WALKER, *Secretary*.

ACKNOWLEDGMENT

It is proper to observe that among the other amendments adopted by the last Legislature was one providing that, except in cases of emergency, all necessary printing of the commission shall be done at the Nevada State Printing Office. This provision has much to commend it. Economy and expedition were the main considerations which led to its adoption. There was no fault to be found with the work previously done by private concerns, but of course a private printing office is run for profit, and of this no one has any warrant to complain. Naturally enough there is competition among printers for all such work, and, as it is not feasible for the commission to advertise for bids, it is relieved of more or less unpleasant pressure by the work being specifically assigned to the State Printing Office. It is only just to that office to say that, aside from the fact that the work is done at actual cost, it is being performed in a most excellent and painstaking manner. The commission is pleased to acknowledge the courteous consideration which it has received at the hands of this coordinate branch of the State government.

GENERAL REMARKS

Upon the whole, the commission feels fairly well satisfied with the results of its labors during the period covered by this report and the preceding one.

In every case of complaint wherein the subject-matter was fully within our jurisdiction, and was really meritorious, we have secured at least a part, and in many cases all, that the complaint asked for in the way of relief. In others not directly within our jurisdiction we have accomplished substantial results by friendly negotiations. The reductions in passenger fares and freight rates thus far secured amount annually to more than ten times the entire expense of maintaining the commission. This has been done during a period of most severe depression, and in the face of the fact that for the first year and a half of its existence the best thought and most earnest efforts of the whole commission were employed in a struggle for its very life. The legal status of the commission is now fully assured, and it is in position to work exclusively for results. As shown in this report, much has already been accomplished, and we are encouraged to believe that next year we shall have still better things to report.

The clouds of depression are now breaking, and every sign of the times points to improved business conditions throughout the whole country,

with nowhere brighter prospects than here in Nevada. This will necessarily increase the work of the commission, and, at the same time, we trust, enable it to accomplish more.

Gratefully appreciative of the trust and confidence of a people whom we have endeavored to serve with fidelity and all the ability we possess, we submit this report for the information and fair consideration of all who have the welfare of our State at heart.

H. F. BARTINE (*Chairman*),
J. F. SHAUGHNESSY,
HENRY THURTELL,
Railroad Commission of Nevada.

ANNUAL REPORTS
OF THE
Railroads Operating in Nevada
FOR THE YEARS ENDING JUNE 30, 1908, AND
JUNE 30, 1909

THE

THE

CHARACTER OF CARRIER, NUMBER OF SHAREHOLDERS, AND TOTAL MILEAGE

Railroad	Character of carrier	Operated by	Number of stockholders		Total mileage	
			1906	1909	1906	1909
Barnwell and Searchlight Railway	Not operating	A. T. S. F. Ry.	6	.....	23.22	23.22
Bullfrog-Goldfield Railroad	Operating	.....	8	.....	81.10	83.01
Callente and Pioche Railroad	Not operating	S. P. L. A. S. L. R. R.	8	.....	See note	See note
Central Pacific Railway	Not operating	S. P. Co.	12	.....	See note	See note
Eureka and Palisade Railway	Operating	.....	21	.....	88.00	88.00
Las Vegas and Tonopah Railroad	Operating	.....	9	.....	199.52	199.47
Nevada and California Railway	Operating	.....	6	.....	330.76	422.17
Nevada-California-Oregon Railway	Operating	.....	10	.....	164.24	184.01
Nevada Central Railroad	Operating	.....	.....	.....	83.30	83.30
Nevada Northern Railway	Operating	.....	11	.....	165.08	165.08
San Pedro, Los Angeles and Salt Lake Railroad	Operating	.....	13	.....	1,039.25	1,105.30
Silver Peak Railroad	Operating	.....	.....	.....	19.00	19.00
Southern Pacific Company	Operating	.....	14,700	.....	5,599.17	5,633.21
Tonopah and Goldfield Railroad	Operating	.....	50	.....	109.05	109.40
Tonopah and Tidewater Railroad	Operating	.....	9	.....	180.63	180.85
Virginia and Truckee Railway	Operating	.....	10	.....	67.48	67.48
Western Pacific Railway	Under construction	.....	.....	.....	.....	.....
Totals	.....	.....	14,873	.....	8,200.80	8,373.50

NOTE.—The mileage of the Callente and Pioche Railroad is 32.90 miles, and is included in that of the San Pedro, Los Angeles and Salt Lake Railroad.
The mileage of the Central Pacific Railway is 1,547.20 miles, and is included in that of the Southern Pacific Company.

MILEAGE AND CAPITAL STOCK

Railroad	Nevada mileage		Total shares of capital stock authorized		Total shares of capital stock outstanding	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....	11.60	11.60	5,000	5,000	280	2,775
Bullfrog-Goldfield Railway.....	81.10	83.01	20,000	20,000	20,000	20,000
Callente and Pioche Railroad.....	32.90	32.90	3,000	.....	300	.....
Central Pacific Railway.....	450.09	450.89	872,755	872,755	808,755	810,755
Eureka and Palisade Railway.....	88.00	88.00	3,000	3,000	3,000	3,000
Las Vegas and Tonopah Railroad.....	199.52	199.47	40,000	40,000	15,000	15,000
Nevada and California Railway.....	222.71	222.73	150,000	150,000	43,370	43,370
Nevada-California-Oregon Railway.....	28.14	28.14	22,000	22,000	22,000	22,000
Nevada Central Railroad.....	93.30	93.30	7,500	7,500	7,500	7,500
Nevada Northern Railway.....	165.08	165.08	20,000	20,000	20,000	20,000
San Pedro, Los Angeles and Salt Lake Railroad.....	210.12	210.12	250,000	250,000	250,000	250,000
Silver Peak Railroad.....	See note	19.00	.....	2,000	.....	2,000
Southern Pacific Company.....	See note	See note	3,000,000	3,758,280	2,727,158	2,725,371
Tonopah and Goldfield Railroad.....	109.06	109.40	21,500	21,500	21,500	21,500
Tonopah and Tidewater Railroad.....	28.46	36.25	10,000	10,000	10,000	10,000
Virginia and Truckee Railway.....	67.48	67.48	50,000	50,000	50,000	50,000
Western Pacific Railway.....	41.16	315.52	.....	.....	.....	.....
Totals.....	1,828.71	2,132.98	4,474,755	5,233,085	4,003,883	4,008,271

NOTE—The Southern Pacific Company is an operating company and owns no mileage in Nevada.
The mileage of the Western Pacific Railway is the total in Nevada completed on June 30, 1908, and 1909.

CAPITAL STOCK

Railroad	Capital stock— Total par value authorized		Capital stock— Total par value outstanding	
	1908	1909	1908	1909
Barnwell and Searchlight Railway.....	\$500,000.00	\$500,000.00	\$28,000.00	\$277,500.00
Bullfrog-Goldfield Railroad.....	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Caliente and Pioche Railroad.....	300,000.00	.....	30,000.00	.....
Central Pacific Railway.....	87,275,500.00	87,275,500.00	80,875,500.00	81,075,500.00
Eureka and Palisade Railway.....	300,000.00	300,000.00	300,000.00	300,000.00
Las Vegas and Tonopah Railroad.....	4,000,000.00	4,000,000.00	1,500,000.00	1,500,000.00
Nevada and California Railway.....	15,000,000.00	15,000,000.00	4,887,000.00	4,887,000.00
Nevada-California-Oregon Railway.....	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
Nevada Central Railroad.....	750,000.00	750,000.00	750,000.00	750,000.00
Nevada Northern Railway.....	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
San Pedro, Los Angeles and Salt Lake Railroad.....	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
Silver Peak Railroad.....	.....	200,000.00	.....	200,000.00
Southern Pacific Company.....	300,000,000.00	375,928,000.00	272,715,796.64	272,537,123.64
Tonopah and Goldfield Railroad.....	2,150,000.00	2,150,000.00	2,150,000.00	2,150,000.00
Tonopah and Tidewater Railroad.....	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Virginia and Truckee Railway.....	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Western Pacific Railway.....	.....	.....	.....	.....
Totals.....	\$447,475,500.00	\$522,308,500.00	\$400,888,296.64	\$400,827,123.64

REPORT OF THE RAILROAD COMMISSION OF NEVADA

FUNDED DEBT

Railroad	Funded debt authorized		Funded debt— Par value outstanding	
	1908	1909	1908	1909
Barnwell and Searchlight Railway	None	None	None	None
Bullfrog-Goldfield Railroad	\$1,500,000.00	\$3,500,000.00	\$1,500,000.00	\$1,850,000.00
Callente and Pioche Railroad	None	None	None	None
Central Pacific Railway	183,812,715.60	183,812,715.60	125,610,271.56	125,780,000.00
Eureka and Palisade Railway	55,800.00	63,300.00	49,975.00	51,650.00
Las Vegas and Tonopah Railroad	None	None	None	None
Nevada and California Railway	3,500,000.00	3,500,000.00	2,000,000.00	2,000,000.00
Nevada-California-Oregon Railway	1,500,000.00	1,500,000.00	798,000.00	788,000.00
Nevada Central Railroad	750,000.00	750,000.00	750,000.00	750,000.00
Nevada Northern Railway	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
San Pedro, Los Angeles and Salt Lake Railroad	50,000,000.00	50,000,000.00	40,000,000.00	40,000,000.00
Silver Peak Railroad	69,819,000.00	69,819,000.00	39,457,500.00	115,900,857.53
Southern Pacific Company	1,500,000.00	1,500,000.00	1,346,000.00	1,288,000.00
Tonopah and Goldfield Railroad	3,650,594.10	3,650,594.10	3,285,344.10	3,285,344.10
Tonopah and Tidewater Railroad	None	None	None	None
Virginia and Truckee Railway	None	None	None	None
Western Pacific Railway	None	None	None	None
Totals	\$327,088,109.70	\$328,086,609.70	\$215,795,080.68	\$282,725,851.68

FUNDED DEBT

Railroad	Funded debt— Interest accrued		Funded debt—Interest paid		Funded debt per mile of line	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway	None	None	None	None	None	None
Bullfrog-Goldfield Railway	\$45,000.00	\$92,500.00	\$7,500.00	\$92,500.00	\$18,750.00	\$22,580.00
Callente and Pioche Railway	None	None	None	None	None	None
Central Pacific Railway	4,386,183.19	4,981,283.08	4,251,010.00	4,981,283.03	86,568.00	86,650.00
Eureka and Palisade Railway	1,467.11	2,314.56	1,467.11	2,314.56	568.00	587.00
Las Vegas and Tonopah Railway	None	None	None	None	None	None
Nevada and California Railway	80,000.00	80,000.00	80,000.00	80,000.00	6,047.00	4,737.00
Nevada-California-Oregon Railway	29,476.67	29,116.76	29,550.00	29,175.00	4,847.00	4,288.00
Nevada Central Railway	50,000.00	50,000.00	18,750.00	13,125.00	8,039.00	8,039.00
Nevada Northern Railway	1,600,000.00	1,600,000.00	50,000.00	50,000.00	6,057.67	6,068.00
San Pedro, Los Angeles and Salt Lake Railroad	1,600,000.00	1,600,000.00	800,000.00	1,600,000.00	42,284.00	40,886.00
Silver Peak Railway	1,550,220.00	1,318,643.33	1,560,800.00	1,511,720.00	None	None
Southern Pacific Company	68,417.50	57,450.00	68,417.50	57,450.00	13,907.00	12,677.00
Tonopah and Goldfield Railway	163,496.43	168,949.47	147,926.01	168,789.19	19,019.00	18,984.00
Tonopah and Tidewater Railway	None	None	None	None	None	None
Virginia and Truckee Railway	None	None	None	None	None	None
Western Pacific Railway	None	None	None	None	None	None
Totals	\$7,978,260.80	\$8,830,267.13	\$7,010,420.62	\$8,521,541.09	-	-

CAPITAL STOCK, FUNDED DEBT, AND CASH AND CURRENT ASSETS

Railroad	Capital stock — Per mile of road		Capital stock and funded debt per mile of road		Total cash and current assets	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway	\$1,206.00	.....	\$1,206.00	.....	\$8,809.66	.....
Bullfrog-Goldfield Railway	25,000.00	\$24,411.00	43,750.00	\$46,991.00	110,480.05	\$59,283.55
Caliente and Pioche Railroad	912.00	.....	912.00	.....	27,569.66	.....
Central Pacific Railway	55,738.00	56,853.00	142,306.00	142,503.00	4,242,961.17	7,374,868.79
Eureka and Palisade Railway	3,409.00	3,409.00	3,977.00	3,986.00	8,353.63	22,908.90
Las Vegas and Tonopah Railroad	7,563.43	7,573.58	7,563.43	7,573.58	51,606.28	22,505.41
Nevada and California Railway	14,624.00	11,457.00	20,671.00	16,104.00	467,247.02	.....
Nevada-California-Oregon Railway	13,386.00	11,966.00	18,242.00	16,244.00	199,736.63	170,097.71
Nevada Central Railroad	8,089.00	8,088.00	16,078.00	16,078.00	13,601.64	13,049.49
Nevada Northern Railway	12,115.34	12,115.00	18,173.01	18,173.00	289,191.73	313,753.06
San Pedro, Los Angeles and Salt Lake Railroad	28,427.00	25,435.00	68,711.00	68,130.00	766,760.37	780,136.96
Silver Peak Railroad .....	.....	10,556.56	.....	10,556.56	.....	.....
Southern Pacific Company .....	.....	.....	.....	.....	15,378,762.90	50,986,159.12
Tonopah and Goldfield Railroad	21,553.00	21,479.00	35,460.00	34,156.00	473,218.01	162,788.01
Tonopah and Tidewater Railroad	5,789.00	5,778.00	24,806.00	24,762.00	155,625.31	146,891.23
Virginia and Truckee Railway	74,096.00	74,096.00	74,096.00	74,096.00	166,008.98	184,127.92
Western Pacific Railway .....	.....	.....	.....	.....	.....	.....
Totals .....	.....	.....	.....	.....	\$22,327,929.98	\$80,246,555.05

CURRENT LIABILITIES, MATERIALS AND SUPPLIES, AND ADDITIONS AND BETTERMENTS

Railroad	Total current liabilities		Materials and supplies on hand		Total additions and betterments during year	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway	\$258,228.53	\$533.51				\$314.64
Bullfrog-Goldfield Railroad	401,479.89	120,000.81	\$39,305.62			78,781.78
Caliente and Pioche Railroad	443,469.71					
Central Pacific Railway	808,532.58	148,846.53				2,126,795.36
Eureka and Palisade Railway	16,403.31	28,004.42	13,925.61	\$9,904.10	\$10,800.00	\$72.04
Las Vegas and Tonopah Railroad	1,642,130.98	1,679,444.88	42,479.24	59,434.69		1,160.09
Nevada and California Railway	40,000.00	40,000.00				\$,969.70
Nevada-California-Oregon Railway	171,294.04	146,321.21	41,495.85	26,067.27	20,988.70	3,004.03
Nevada Central Railroad	8,284.87	2,564.84	15,062.95	11,567.80		
Nevada Northern Railway	65,163.84	130,100.46	69,108.41	55,170.44		187,725.00
San Pedro, Los Angeles and Salt Lake Railroad	7,398,752.41	7,969,226.65	1,520,431.97	1,161,984.74	2,104,345.21	420,198.52
Silver Peak Railroad						19,806.89
Southern Pacific Company	72,061,063.08	21,245,252.15	10,541,985.09	9,561,451.26		663,969.53
Tonopah and Goldfield Railroad	551,080.89	196,124.62	232,068.93	194,204.64	203,020.93	71,294.39
Tonopah and Tidewater Railroad	36,384.74	518,629.96	19,516.97	80,146.80		
Virginia and Truckee Railway	164,621.89		64,322.02	42,154.40	48,062.29	13,619.45
Western Pacific Railway						
Totals	\$84,405,044.76	\$32,040,870.04	\$12,569,782.66	\$11,182,066.14	\$2,447,221.13	\$3,582,767.94

NOTE—Figures in italic denote deficit.

TOTAL COST OF ROAD AND EQUIPMENT

Railroad	Total cost of road			Total cost of equipment		
	1907	1908	1909	1907	1908	1909
Barnwell and Searchlight Railway.....	\$288,767.57	\$277,230.95	\$277,845.59			
Fullfrog-Goldfield Railroad.....		3,534,301.97	3,632,581.48		\$161,232.71	\$161,232.71
Callente and Pioche Railroad.....	135,833.66	414,794.50				
Central Pacific Railway.....						
Eureka and Pailsade Railway.....	302,325.78	313,125.78	313,125.78	\$32,143.10	52,686.55	52,894.51
Las Vegas and Tonopah Railroad.....	1,814,669.71	2,713,553.67	2,730,446.59	146,556.56	386,237.23	385,962.03
Nevada and California Railway.....						
Nevada-California-Oregon Railway.....	2,655,588.55	2,852,591.00	2,906,003.96	95,518.37	115,166.59	131,772.75
Nevada Central Railroad.....						
Nevada Northern Railway.....	1,433,502.83	2,094,842.76	2,127,892.96	168,632.36	368,019.03	524,748.01
San Pedro, Los Angeles and Salt Lake Railroad.....	55,642,076.87	53,164,926.57	54,134,107.83	5,006,029.92	5,885,323.68	5,885,323.68
Silver Peak Railroad.....		166,560.68	168,132.57		16,074.47	34,309.47
Southern Pacific Company.....	6,979,787.80	8,542,495.45	9,127,174.19	18,925.40	19,775.40	19,775.40
Tonopah and Goldfield Railroad.....	3,054,855.39	3,155,498.66	3,226,798.05	449,118.67	551,476.33	551,476.33
Tonopah and Tidewater Railroad.....	2,873,262.17	3,514,394.15	3,517,876.44	73,997.76	217,920.12	219,537.92
Virginia and Truckee Railway.....	4,228,447.69	4,248,258.80	4,257,710.10	691,571.40	719,922.56	724,090.71
Western Pacific Railway.....		52,297,394.22	65,979,442.52		1,623,154.71	1,990,543.44
Totals.....	\$79,899,148.02	\$137,289,969.16	\$152,482,133.06	\$6,682,613.54	\$10,110,894.91	\$10,681,166.96

GENERAL EXPENSES AND TOTAL EXPENDITURES

Railroad	Total general expenses			Total expenditures		
	1907	1908	1909	1907	1908	1909
Barnwell and Searchlight Railway	\$176.92	\$187.92	\$187.92	\$268,944.49	\$277,418.87	\$278,033.51
Bullfrog-Goldfield Railroad		15,644.85			3,711,179.53	3,793,814.19
Callente and Pioche Railroad	2,630.46	4,105.56		138,464.12	445,900.06	
Central Pacific Railway				212,970,963.07	216,062,800.63	218,189,595.99
Eureka and Palisade Railway	65.00	65.00	65.00	334,533.88	365,857.33	366,585.29
Las Vegas and Tonopah Railroad	132,794.90	149,452.54	149,454.54	2,098,961.17	3,259,243.44	3,265,863.16
Nevada and California Railway				6,544,911.32	6,640,189.47	6,612,547.64
Nevada-California-Oregon Railway		170.01	284.78	2,751,156.92	2,967,927.60	3,128,061.49
Nevada Central Railroad					1,500,000.00	1,500,000.00
Nevada Northern Railway	47,317.73	51,181.15	55,841.47	1,649,472.92	2,514,042.94	2,708,482.44
San Pedro, Los Angeles and Salt Lake Railroad	4,146,962.60	9,374,003.35	9,375,020.61	64,795,069.39	68,424,253.60	69,394,452.12
Silver Peak Railroad					182,635.15	202,442.04
Southern Pacific Company	91,598.46	114,315.96	126,105.99	7,090,311.66	8,676,586.81	9,273,055.58
Tonopah and Goldfield Railroad				3,503,964.06	3,706,974.99	3,778,269.38
Tonopah and Tidewater Railroad	312,501.25	426,407.10	430,559.92	3,259,761.18	4,158,721.37	4,167,974.28
Virginia and Truckee Railway				4,920,119.07	4,968,181.36	4,981,800.81
Western Pacific Railway		7,042,013.52	9,814,901.94		60,962,562.45	77,777,837.90
Totals	\$4,733,987.32	\$17,177,546.96	\$19,952,420.17	\$310,321,613.25	\$387,141,517.00	\$409,291,070.76

COST OF ROAD AND EQUIPMENT PER MILE OF LINE

Railroad	Cost of road per mile of line			Cost of equipment per mile of line		
	1907	1908	1909	1907	1908	1909
Barnwell and Searchlight Railway		\$11,939.32	\$11,965.79			
Bullfrog-Goldfield Railway		44,178.77	44,337.62		\$2,015.41	\$1,967.98
Caliente and Pioche Railroad	\$4,128.68	13,428.41				
Central Pacific Railway						
Eureka and Palisade Railway	3,435.52	3,558.25	3,558.25	\$965.28	568.48	565.39
Las Vegas and Tonopah Railroad	13,418.14	13,682.52	13,786.12	1,083.68	1,987.94	1,948.75
Nevada and California Railway						
Nevada-California-Oregon Railway	18,462.45	17,368.48	16,281.75	680.93	701.21	716.12
Nevada Central Railroad						
Nevada Northern Railway	9,989.56	12,689.87	12,890.07	1,175.28	2,270.01	3,178.75
San Pedro, Los Angeles and Salt Lake Railroad	58,818.88	58,200.30	55,075.35	5,291.84	6,221.34	5,987.65
Silver Peak Railroad		9,517.75	9,607.57		918.54	1,960.54
Southern Pacific Company						
Tonopah and Goldfield Railroad		31,634.07	32,255.70		5,528.59	5,509.25
Tonopah and Tidewater Railroad		20,344.99	20,327.50		1,261.55	1,268.56
Virginia and Truckee Railway	62,682.00	62,955.81	63,065.88	10,250.00	10,688.68	10,730.45
Western Pacific Railway						

GENERAL EXPENDITURES AND TOTAL EXPENDITURES PER MILE OF LINE

Railroad	General expenditures per mile of line				Total expenditures per mile of line			
	1907	1908	1909		1907	1908	1909	
Barnwell and Searchlight Railway		\$8.09	\$8.09			\$11,947.41	\$11,973.88	
Bullfrog-Goldfield Railroad		195.58				46,389.74	46,305.55	
Caliente and Pioche Railroad	\$79.05	124.78			\$4,208.63	13,553.19		
Central Pacific Railroad					146,880.70	148,906.13	150,310.75	
Eureka and Fallsade Railway	.74	.74	.74		3,901.52	4,157.47	4,154.38	
Las Vegas and Tonopah Railroad	981.48	753.58	754.64		15,483.30	16,434.04	16,489.51	
Nevada and California Railway					19,804.26	20,075.55	15,683.23	
Nevada-California-Oregon Railway		1.04	1.54		19,308.02	18,070.68	16,989.41	
Nevada Central Railroad						16,077.17	16,077.17	
Nevada Northern Railway	329.74	310.04	338.27		11,494.58	15,229.25	16,407.09	
San Pedro, Los Angeles and Salt Lake Railroad	4,383.75	9,909.20	9,538.02		68,494.45	72,330.84	70,801.02	
Silver Peak Railroad						10,436.29	11,568.11	
Southern Pacific Company						735,308.96	785,952.17	
Tonopah and Goldfield Railroad						37,162.66	37,744.95	
Tonopah and Tidewater Railroad						24,075.08	24,083.98	
Virginia and Truckee Railway		2,468.49	2,487.92		72,912.00	73,624.49	73,898.33	
Western Pacific Railway								

INCOME ACCOUNT

Railroad	Operating revenues		Operating expenses	
	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$10,956.68		\$11,727.75
Bullfrog-Goldfield Railroad	\$92,233.36	177,745.56	\$118,368.37	168,756.22
Callente and Pioche Railroad				
Central Pacific Railway				
Eureka and Palisade Railway	86,512.97	129,371.64	105,316.82	125,234.96
Las Vegas and Tonopah Railroad	486,613.69	304,364.99	433,736.82	286,295.08
Nevada and California Railway	1,432,997.61	1,126,191.71	860,896.20	784,397.87
Nevada-California-Oregon Railway	338,668.20	406,688.10	171,565.07	177,811.35
Nevada Central Railroad	75,472.71	75,388.02	63,939.19	52,202.80
Nevada Northern Railway	869,525.75	1,099,320.31	300,989.89	429,647.78
San Pedro, Los Angeles and Salt Lake Railroad	7,518,511.68	7,450,461.82	5,998,018.01	4,968,549.69
Silver Peak Railroad		22,241.48		20,008.56
Southern Pacific Company	82,706,552.26	81,402,177.44	52,565,201.61	45,879,951.85
Tonopah and Goldfield Railroad	1,517,576.86	910,018.82	1,063,810.24	681,583.48
Tonopah and Tidewater Railroad	352,460.55	458,277.88	220,696.87	299,396.07
Virginia and Truckee Railroad	304,965.37	286,347.30	206,476.38	180,130.25
Western Pacific Railway				
Totals	\$95,782,091.01	\$93,868,690.74	\$62,128,015.92	\$54,010,693.71

INCOME ACCOUNT

Railroad	Net operating revenue or deficit		Outside operations—Revenues		Outside operations—Expenses	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		<i>\$771.07</i>				
Bullfrog-Goldfield Railroad	<i>\$26,136.01</i>	13,989.53				
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway	<i>18,803.85</i>	4,136.08				
Las Vegas and Tonopah Railroad	52,876.87	18,069.91				\$1,710.94
Nevada and California Railway	572,101.41	391,793.84				22,965.99
Nevada-California-Oregon Railway	167,103.13	228,856.75				
Nevada Central Railroad	11,533.52	23,185.22			\$10,158.13	
Nevada Northern Railway	568,535.86	669,672.53				
San Pedro, Los Angeles and Salt Lake Railroad	1,520,493.67	2,481,912.13				151,675.26
Silver Peak Railroad		2,232.92				
Southern Pacific Company	30,141,350.65	35,522,225.59				
Tonopah and Goldfield Railroad	439,766.62	228,435.34				
Tonopah and Tidewater Railroad	131,764.68	158,881.81			7,397,418.95	7,970,109.81
Virginia and Truckee Railway	99,488.54	115,217.06			630.01	
Western Pacific Railway						
Totals	\$33,654,075.09	\$39,857,831.03	\$9,086,969.45	\$8,937,543.97	\$8,242,157.96	\$8,146,492.00

NOTE—Figures in italic denote deficit.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

INCOME ACCOUNT

Railroad	Outside operations— Net revenue or loss		Total net revenue or deficit		Taxes accrued	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....				\$771.07		\$5,942.85
Bullfrog-Goldfield Railroad.....			\$86,186.85	13,989.33	\$11,350.00	9,141.46
Callente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palsade Railway.....			18,803.85	4,136.68	4,463.99	4,411.29
Las Vegas and Tonopah Railroad.....		\$431.68	52,876.87	17,588.23	24,333.60	45,089.57
Nevada and California Railway.....	\$1,109.68	7,236.56	573,211.09	384,567.28	96,200.00	77,082.84
Nevada-California-Oregon Railway.....			167,103.13	228,856.75	11,061.91	12,450.35
Nevada Central Railroad.....			11,533.52	23,185.22	4,733.00	4,684.10
Nevada Northern Railway.....			568,535.86	699,672.53	19,278.30	21,001.00
San Pedro, Los Angeles and Salt Lake Railroad.....	21,073.64	31,480.47	1,499,415.03	2,450,431.66	244,663.26	285,453.61
Silver Peak Railroad.....				2,232.92		1,055.16
Southern Pacific Company.....	863,802.36	830,240.68	31,006,153.01	36,352,466.27	197,353.36	261,543.07
Tonopah and Goldfield Railroad.....	978.07		434,744.69	229,435.34	55,419.03	45,860.66
Tonopah and Tidewater Railroad.....			131,764.68	158,881.81	4,112.55	21,322.99
Virginia and Truckee Railway.....			99,488.54	115,217.05	15,600.12	16,388.66
Western Pacific Railway.....						
Totals.....	\$844,811.47	\$791,051.97	\$34,498,885.72	\$40,648,891.00	\$688,569.12	\$801,377.71

NOTE—Figures in *italics* denote deficit.

INCOME ACCOUNT

Railroad	Operating income or loss		Rents from lease of road		Hire of equipment	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		<i>\$6,714.02</i>				
Bullfrog-Goldfield Railroad	<i>\$27,486.01</i>	<i>4,847.87</i>			<i>\$1,102.98</i>	<i>\$6,133.76</i>
Caliente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway	<i>23,567.84</i>	<i>274.61</i>				
Las Vegas and Tonopah Railroad	<i>28,543.27</i>	<i>27,481.34</i>				
Nevada and California Railway	<i>477,011.09</i>	<i>907,504.44</i>				
Nevada-California-Oregon Railway	<i>156,041.22</i>	<i>216,408.40</i>			<i>1,241.50</i>	<i>2,540.33</i>
Nevada Central Railroad	<i>6,800.52</i>	<i>18,501.12</i>				
Nevada Northern Railway	<i>549,257.56</i>	<i>648,671.53</i>				
San Pedro, Los Angeles and Salt Lake Railroad	<i>1,254,751.77</i>	<i>2,164,978.06</i>				
Silver Peak Railroad		<i>1,177.76</i>				
Southern Pacific Company	<i>30,807,799.65</i>	<i>36,100,923.20</i>	<i>\$4,253.52</i>	<i>\$544,304.14</i>	<i>2,161,945.75</i>	<i>1,581,573.61</i>
Tonopah and Goldfield Railroad	<i>379,325.66</i>	<i>182,594.68</i>				
Tonopah and Tidewater Railroad	<i>127,652.13</i>	<i>137,568.82</i>				
Virginia and Truckee Railway	<i>88,888.42</i>	<i>98,828.39</i>				
Western Pacific Railway						
Totals	<i>\$33,810,317.44</i>	<i>\$39,847,512.29</i>	<i>\$4,253.52</i>	<i>\$544,304.14</i>	<i>\$2,164,290.24</i>	<i>\$1,580,247.70</i>

NOTE—Figures in italic denote deficit.

INCOME ACCOUNT

Railroad	Joint facilities		Miscellaneous rents		Separately operated properties—Profit	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....						
Bullfrog-Goldfield Railway.....	\$2,600.00	\$6,439.85				
Calliente and Pioche Railway.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....						
Las Vegas and Tonopah Railway.....						
Nevada and California Railway.....	10,565.51	8,798.06				
Nevada-California-Oregon Railway.....						
Nevada Central Railroad.....						
Nevada Northern Railway.....						
San Pedro, Los Angeles and Salt Lake Railroad.....		462.12	\$17,460.00	\$15,604.68		
Silver Peak Railroad.....			186,122.00	186,122.00		
Southern Pacific Company.....			968.00			
Tonopah and Goldfield Railroad.....						
Tonopah and Tidewater Railroad.....						
Virginia and Truckee Railway.....						
Western Pacific Railway.....						
Totals.....	\$13,165.51	\$18,065.03	\$213,550.00	\$210,726.68		

INCOME ACCOUNT

Railroad	Dividends on stocks controlled		Interest accrued on funded debt owned or controlled		Interest on other securities, loans and accounts	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway					\$36,181.00	\$11,555.38
Nevada Central Railroad					702.33	82.61
Nevada Northern Railway					18,409.52	1,114.68
San Pedro, Los Angeles and Salt Lake Railroad						7,983.54
Silver Peak Railroad			\$18,546.66	\$17,120.00		
Southern Pacific Company	\$35,268,987.68	\$15,148,028.22	1,406,235.97	1,518,780.53	518,304.85	2,358,509.98
Tonopah and Goldfield Railroad					9,988.64	888.97
Tonopah and Tidewater Railroad				8,750.00		375.56
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$35,268,987.68	\$15,148,028.22	\$1,424,782.63	\$1,544,600.53	\$583,586.34	\$2,380,440.67

REPORT OF THE RAILROAD COMMISSION OF NEVADA

INCOME ACCOUNT

Railroad	Miscellaneous Income		Total other income		Gross corporate income or loss	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						\$6,714.02
Bullfrog-Goldfield Railroad			\$3,702.90	\$12,573.61	\$33,733.02	17,421.48
Caliente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						\$74.61
Las Vegas and Tonopah Railroad	\$35.34		85.34		23,967.84	
Nevada and California Railway			46,776.51	8,798.06	23,628.61	\$7,431.34
Nevada-California-Oregon Railway	18,682.46	537.45	19,923.96	14,633.16	523,787.60	316,302.50
Nevada Central Railroad			702.33	82.61	176,966.18	231,039.66
Nevada Northern Railway			18,409.52	1,114.68	7,502.85	18,583.73
San Pedro, Los Angeles and Salt Lake Railroad		294.88	36,006.66	41,415.20	567,687.08	649,786.21
Silver Peak Railroad					1,290,758.43	2,206,393.25
Southern Pacific Company	154,922.49	354,682.43	39,709,772.26	21,700,860.86		1,177.76
Tonopah and Goldfield Railroad		1,931.07	10,866.64	3,165.04	70,517,571.91	67,901,774.06
Tonopah and Tidewater Railroad				9,125.56	390,282.30	186,749.72
Virginia and Truckee Railway					127,652.13	146,684.38
Western Pacific Railway					83,888.42	98,823.39
Totals	\$173,690.29	\$357,345.83	\$39,846,336.21	\$21,791,758.76	\$78,713,704.51	\$61,689,271.07

Note—Italic figures denote deficit.

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Rents for lease of other roads		Hire of equipment		Joint facilities	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....						
Bullfrog-Goldfield Railroad.....			\$83.00		\$873.69	\$1,378.08
Caliente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....						
Las Vegas and Tonopah Railroad.....			\$14,637.88	5,680.46		
Nevada and California Railway.....			52,375.58	51,559.17		
Nevada-California-Oregon Railway.....						
Nevada Central Railroad.....						
Nevada Northern Railway.....			20,888.34	14,183.35		1,070.49
San Pedro, Los Angeles and Salt Lake Railroad.....			96,331.85	22,557.71	153,321.80	155,358.19
Silver Peak Railroad.....						
Southern Pacific Company.....	\$29,829,495.94	\$33,583,921.64				
Tonopah and Goldfield Railroad.....			31,162.15	8,278.47	7,501.00	7,454.42
Tonopah and Tidewater Railroad.....			8,350.04	8,126.61	3,471.66	6,444.85
Virginia and Truckee Railway.....				3,540.67		
Western Pacific Railway.....						
Totals.....	\$29,829,495.94	\$33,583,921.64	\$223,745.84	\$114,009.53	\$164,968.15	\$171,704.03

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Miscellaneous rents		Separately operated properties—Loss		Interest accrued on funded debt	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad					\$45,000.00	\$65,000.00
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Pailsade Railway					1,467.11	2,314.55
Las Vegas and Tonopah Railroad						
Nevada and California Railway	\$1,240.68	\$1,253.18			80,000.00	80,000.00
Nevada-California-Oregon Railway		205.00			29,476.67	29,116.75
Nevada Central Railroad					18,760.00	13,125.00
Nevada Northern Railway					50,000.00	50,000.00
San Pedro, Los Angeles and Salt Lake Railroad					1,600,000.00	1,600,000.00
Silver Peak Railroad	302.33	128.60				
Southern Pacific Company				\$355,728.98	1,550,220.00	1,818,643.34
Tonopah and Goldfield Railroad					63,417.59	57,450.00
Tonopah and Tidewater Railroad					97,969.90	108,949.47
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$1,543.01	\$1,586.78		\$355,728.98	\$3,536,291.18	\$3,914,569.11

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Other interest		Sinking funds chargeable to income		Other deductions	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad		\$325.00				
Central Pacific Railway						
Eureka and Palisade Railway		267.59				
Las Vegas and Tonopah Railroad	\$17,983.07	27,358.52				\$987.97
Nevada and California Railway	103,436.35	96,231.48			\$4,716.01	
Nevada-California-Oregon Railway	6,000.00	5,416.67	\$8,040.00	\$7,960.00		
Nevada Central Railroad					1,070.83	
Nevada Northern Railway			50,000.00	50,000.00		
San Pedro, Los Angeles and Salt Lake Railroad	276,661.44	373,740.66				
Silver Peak Railroad						
Southern Pacific Company	243,461.24	358,727.46	75,000.00	75,000.00	657,868.30	543,221.86
Tonopah and Goldfield Railroad	10,518.79	7,112.89	78,925.00	78,925.00		
Tonopah and Tidewater Railroad		19,150.00			980.21	1,707.17
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$658,060.89	\$887,330.26	\$211,965.00	\$211,885.00	\$664,645.35	\$545,917.00

Railroad	INCOME ACCOUNT					
	Total deductions from gross corporate income		Net corporate income or loss		Dividends declared on preferred stock	
	1908	1909	1908	1909	1908	1909
Barwell and Searchlight Railway.....		\$53.09		\$6,797.11		
Bullfrog-Goldfield Railroad.....	\$45,673.69	96,708.08	\$79,456.71	79,231.60		
Calliente and Pioche Railroad.....						
Central Pacific Railway.....	1,467.11	2,582.14	24,734.95	2,856.75		
Eureka and Palisade Railway.....	37,336.96	34,026.95	8,703.35	61,508.29		
Las Vegas and Tonopah Railroad.....	237,052.61	228,043.83	286,734.99	88,258.67		
Nevada and California Railway.....	43,516.67	42,698.42	132,448.51	188,341.14	\$37,500.00	\$37,500.00
Nevada-California-Oregon Railway.....	19,820.83	13,125.00	12,317.98	5,458.73		
Nevada Central Railroad.....	120,888.34	115,253.84	446,778.74	534,532.37		
Nevada Northern Railway.....	2,126,617.42	2,151,783.15	835,553.99	54,610.10		
San Pedro, Los Angeles and Salt Lake Railroad.....				1,177.76		
Silver Peak Railroad.....						
Southern Pacific Company.....	32,356,045.48	36,795,243.23	39,161,526.43	21,066,580.83	5,233,197.42	4,992,106.42
Tonopah and Goldfield Railroad.....	191,524.44	159,220.78	198,757.86	26,528.94		
Tonopah and Tidewater Railroad.....	110,771.81	204,378.10	16,880.32	57,693.72		
Virginia and Truckee Railway.....		3,540.67	83,883.42	96,287.72		
Western Pacific Railway.....						
Totals.....	\$35,290,715.96	\$39,796,682.28	\$39,365,938.29	\$21,852,588.79	\$5,270,697.42	\$5,029,606.42

NOTE—Figures in italic denote deficit.

INCOME ACCOUNT

Railroad	Dividends declared on common stock		Additions and betterments charged to income		Miscellaneous appropriations		Balance carried forward to profit or loss	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....							\$79,466.71	\$79,481.60
Bullfrog-Goldfield Railroad.....								
Callente and Pioche Railroad.....								
Central Pacific Railway.....								
Eureka and Palisade Railway.....								
Las Vegas and Tonopah Railway.....							24,784.96	2,866.75
Nevada and California Railway.....							8,708.86	61,608.99
Nevada-California-Oregon Railway.....		\$14,500.00	\$1,287.38				286,794.99	88,298.67
Nevada Central Railway.....	\$200,000.00	400,000.00		\$187,725.00	\$50,000.00		48,661.15	198,341.14
Nevada Northern Railway.....							12,317.98	5,458.78
San Pedro, Los Angeles and Salt Lake.....							246,778.74	53,192.63
Silver Peak Railroad.....							835,868.99	54,610.10
Southern Pacific Company.....	11,862,678.32	12,844,604.32	280,876.55	469,745.90	17,344.05	\$64,461.45	20,767,480.09	1,177.76
Tonopah and Goldfield Railroad.....							198,757.86	3,195,612.74
Tonopah and Tidewater Railroad.....							16,880.32	26,528.94
Virginia and Truckee Railway.....	50,000.00	87,500.00					33,888.42	57,693.72
Western Pacific Railway.....								7,787.72
Totals.....	\$12,112,678.32	\$12,846,604.32	\$282,163.91	\$657,470.90	\$67,344.05	\$64,461.45	\$20,683,054.59	\$3,261,242.81

Nevada-California-Oregon Railway. 1908: Preferred, 5 per cent; common, none. 1909: Preferred, 5 per cent; common, 1 per cent.
 Nevada Northern Railway. 1908: Preferred, none; common, 10 per cent. 1909: Preferred, none; common, 20 per cent.
 Southern Pacific Company. 1908: Preferred, 7 per cent; common, 6 per cent. 1909: Preferred, 7 per cent; common, 6 per cent.
 Virginia and Truckee Railway. 1908: Common, 1 per cent. 1909: Common, 1 per cent.

NOTE—Figures in italic denote deficit.

PROFIT AND LOSS ACCOUNT

Railroad	Balance carried forward to profit or loss		Dividends declared out of surplus		Balance, credit or debit, on June 30th	
	1908	1909	1908	1909	1908	1909
Barwell and Searchlight Railway						
Bullfrog-Goldfield Railroad	<i>\$79,456.71</i>	<i>\$79,281.60</i>			<i>\$79,619.58</i>	<i>\$119,488.01</i>
Callente and Pioche Railroad	5,107,489.19	6,547,473.45	\$4,576,530.00	\$4,584,580.00	22,791,577.82	25,234,961.91
Central Pacific Railway	<i>24,734.96</i>	<i>2,866.90</i>			22,784.96	19,689.46
Eureka and Palisade Railroad	<i>8,708.35</i>	<i>61,608.29</i>			211,197.98	169,211.86
Las Vegas and Tonopah Railroad	286,734.99	88,258.67	1,208,250.00	145,110.00	227,752.35	261,557.61
Nevada and California Railway	43,661.15	136,341.14			299,290.14	436,836.13
Nevada-California-Oregon Railway	<i>12,517.98</i>	5,453.73			20,380.72	22,053.45
Nevada Central Railroad	246,778.74	<i>53,192.63</i>			777,289.24	238,823.04
Nevada Northern Railway	<i>835,868.99</i>	54,610.10			<i>835,868.99</i>	769,029.80
San Pedro, Los Angeles and Salt Lake Railroad		1,177.76				
Silver Peak Railroad	20,767,430.00	3,195,612.74			46,768,464.98	46,938,352.47
Southern Pacific Company	198,757.86	26,528.94			488,771.07	532,743.06
Tonopah and Goldfield Railroad	16,860.32	<i>67,693.72</i>			22,471.93	<i>35,254.73</i>
Tonopah and Tidewater Railroad	33,888.42	7,787.72			33,888.42	7,787.72
Virginia and Truckee Railway						
Totals	\$25,740,543.78	\$9,808,716.11	\$5,788,780.00	\$4,739,640.00	\$70,753,321.05	\$72,937,624.14

Dividends: Central Pacific Railway: 1908: 4 per cent on preferred; 6 per cent on common. 1909: 4 per cent on preferred; 6 per cent on common.
 Nevada and California Railway: 1908: 25 per cent on common stock. 1909: 3 per cent on common stock.
 Note—Italic figures denote deficit.

CENTRAL PACIFIC RAILWAY INCOME ACCOUNT

Item	1908	1909
Gross income from lease of road.....	\$11,088,834.16	\$12,608,554.72
Salaries and maintenance of organization.....	8,608.72	9,928.41
Taxes accrued.....	1,032,380.35	1,102,324.48
Net income from lease of road.....	10,047,845.09	11,496,301.83
<i>Other Income</i>		
Miscellaneous rents.....	80,650.61	234,917.47
Dividends on stocks owned.....		
Interest accrued on funded debt owned.....		490,107.38
Interest on other securities, loans, etc.....		93,702.12
Miscellaneous income.....	643,527.12	33,082.67
Total other income.....	724,177.73	851,759.64
Gross corporate income.....	10,772,022.82	12,348,061.47
<i>Deductions from Gross Corporate Income</i>		
Rents for lease of other roads.....	91,273.24	150,301.49
Miscellaneous rents.....	154,927.67	188,357.62
Interest accrued on funded debt.....	4,395,193.19	4,931,283.03
Other interest.....	440,494.70	
Sinking funds chargeable to income.....	50,161.85	50,000.00
Other deductions.....	532,482.98	480,645.88
Total deductions.....	5,664,533.63	5,800,588.02
Net corporate income.....	5,107,489.19	6,547,473.45
Dividends declared.....		
Balance carried forward to credit of profit and loss.....	5,107,489.19	6,547,473.45

OPERATING REVENUES

Railroad	Freight revenue		Passenger revenue		Excess baggage revenue		Parlor and chair-car revenue	
	1906	1909	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway .....	.....	\$2,876.04	.....	\$1,632.12	.....	\$31.34	.....	.....
Bullfrog-Goldfield Railroad	\$55,832.86	114,986.24	\$31,986.59	55,393.06	\$346.86	624.17	.....	.....
Callente and Pioche Railroad .....	.....	.....	.....	.....	.....	.....	.....	.....
Central Pacific Railway .....	.....	.....	.....	.....	.....	.....	.....	.....
Eureka and Palisade Railway	63,238.90	108,915.04	15,954.60	17,191.20	17.92	31.94	.....	.....
Las Vegas and Tonopah Railroad	317,971.01	200,302.92	149,631.93	76,240.71	1,391.57	1,144.27	.....	.....
Nevada and California Railway	952,513.36	757,718.46	381,357.04	275,951.21	4,221.03	3,321.55	.....	.....
Nevada-California-Oregon Railway	208,233.25	253,199.36	102,489.22	124,156.45	410.23	764.45	.....	.....
Nevada Central Railroad	45,205.84	46,158.35	22,913.73	23,274.08	194.60	141.40	.....	.....
Nevada Northern Railway	647,982.10	912,614.83	180,090.89	149,917.81	1,406.36	1,853.84	.....	.....
San Pedro, Los Angeles and Salt Lake	4,425,697.62	4,432,438.37	2,680,359.11	2,552,396.17	36,986.38	46,606.36	140.00	.....
Silver Peak Railroad .....	.....	13,418.24	.....	6,868.38	.....	8.40	.....	.....
Southern Pacific Company	49,285,911.98	49,215,877.37	28,006,609.87	28,734,585.76	338,558.55	361,177.22	.....	.....
Tonopah and Goldfield Railroad	1,105,234.29	682,615.85	327,937.24	192,232.99	3,953.75	2,436.59	.....	.....
Tonopah and Tidewater Railroad	117,891.19	139,536.14	113,577.10	119,225.35	1113.06	1,225.64	.....	.....
Virginia and Truckee Railway	182,328.07	231,178.51	104,919.75	198,253.64	787.18	1,422.55	.....	.....
Totals	\$57,310,086.46	\$56,786,843.72	\$32,027,887.07	\$30,289,306.83	\$388,395.48	\$418,789.72	\$140.00	.....

¹ Nevada revenue.² Nevada revenue, six months.

OPERATING REVENUES

Railroad	Mail revenue		Express revenue		Milk revenue on passenger trains	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$399.90		\$157.27		
Bullfrog-Goldfield Railroad	\$1,761.48	3,257.70	\$1,841.03	1,798.71		
Caliente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway	3,911.75	4,879.92	2,330.31	2,671.99		
Las Vegas and Tonopah Railroad	5,574.75	8,358.54	6,312.06	10,374.08		
Nevada and California Railway	32,077.67	27,770.49	52,648.95	48,570.80		
Nevada-California-Oregon Railway	14,440.57	15,372.65	5,870.98	5,849.72		
Nevada Central Railroad	2,871.99	2,598.84	3,122.96	1,768.82		
Nevada Northern Railway	6,072.32	6,077.30	12,680.44	10,592.00		
San Pedro, Los Angeles and Salt Lake Railroad	120,029.35	134,791.46	98,525.13	130,997.16	\$8,294.26	\$9,859.76
Silver Peak Railroad		850.86		907.98		
Southern Pacific Company	1,860,521.53	1,894,415.34	1,865,987.94	1,667,711.22	56,273.48	60,662.37
Tonopah and Goldfield Railroad	12,977.08	13,656.17	40,083.01	17,470.20		
Tonopah and Tidewater Railroad	1,653.78	11,459.74	11,022.19	11,507.56		
Virginia and Truckee Railway	4,898.22		9,191.27			
Totals	\$2,065,780.49	\$2,103,888.41	\$2,099,686.27	\$1,900,367.51	\$64,567.74	\$70,522.13

1 Nevada revenue.

OPERATING REVENUES

Railroad	Other passenger train revenue		Total passenger service train revenue		Switching revenue	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....				\$2,220.63		
Bullfrog-Goldfield Railway.....			\$35,044.95	61,073.64		\$860.00
Callente and Pioche Railway.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....			22,214.58	24,775.05		32.00
Las Vegas and Tonopah Railway.....			162,910.31	98,117.60	\$5.00	3,774.57
Nevada and California Railway.....	\$1,447.38	\$312.06	471,752.07	355,928.11	2.50	71.00
Nevada-California-Oregon Railway.....			123,211.00	146,143.27	1,280.50	1,207.50
Nevada Central Railroad.....			29,103.28	27,773.14		
Nevada Northern Railway.....	35.75		200,235.76	168,440.95		1,811.00
San Pedro, Los Angeles and Salt Lake Railroad.....	414.36	1,682.86	2,954,757.59	2,876,323.87	35,928.36	28,783.86
Silver Peak Railroad.....				8,655.12		
Southern Pacific Company.....	94,509.09	143,002.45	32,222,480.46	30,851,554.36	333,707.37	301,060.49
Tonopah and Goldfield Railroad.....	640.20	400.65	385,601.28	226,186.50	4,580.89	16,632.07
Tonopah and Tidewater Railroad.....			115,986.13	122,418.29		
Virginia and Truckee Railway.....			119,786.42	239,656.19	240.00	
Totals.....	\$97,046.78	\$145,398.12	\$36,743,403.83	\$34,906,274.72	\$375,739.62	\$352,060.49

¹Nevada revenue.²Nevada revenue, six months.

OPERATING REVENUES

Railroad	Special service train revenue		Miscellaneous transportation revenue		Total revenue from transportation	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						\$5,086.67
Bullfrog-Goldfield Railroad		\$50.00			\$91,777.80	176,978.88
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway		100.00	\$439.99			
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway	\$369.90			\$277.16		
Nevada Central Railroad		280.00				
Nevada Northern Railway	313.10	325.00				
San Pedro, Los Angeles and Salt Lake Railroad	399.00	76.00		26.50		
Silver Peak Railroad	15,184.88	14,218.99	117.15			
Southern Pacific Company	58,220.86	44,390.36	4,629.84	5.42		
Tonopah and Goldfield Railroad	302.00	614.52	80.00	203,964.37	81,904,980.51	80,616,836.96
Tonopah and Tidewater Railroad				10.00	1,496,748.46	908,068.94
Virginia and Truckee Railway					183,257.32	161,963.43
Totals	\$74,789.74	\$60,043.87	\$5,216.98	\$204,282.45	\$94,509,245.68	\$92,311,535.25

¹ Nevada revenue.² Nevada revenue, six months.

OPERATING REVENUES

Railroad	Station and train privileges		Parcel-room receipts		Storage—Freight	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad					\$153.02	\$166.01
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad	\$250.00				596.26	276.63
Nevada and California Railway	1,196.65	\$623.07	\$60.53	\$56.70	627.64	530.80
Nevada-California-Oregon Railway	28.00	68.60			55.05	82.45
Nevada Central Railroad						
Nevada Northern Railway	1,163.48	924.50			421.85	458.26
San Pedro, Los Angeles and Salt Lake Railroad	5,817.94	6,341.09			1,524.53	1,364.36
Silver Peak Railroad .....						.25
Southern Pacific Company	112,468.20	129,069.82	16,767.68	15,051.95	17,068.31	16,069.03
Tonopah and Goldfield Railroad	600.00	912.65	239.40	122.60	1,875.63	71.62
Tonopah and Tidewater Railroad						18.73
Virginia and Truckee Railway	25.00				31.50	
Totals	\$121,578.27	\$137,969.73	\$17,067.61	\$15,231.25	\$22,353.79	\$19,028.14

Nevada revenue.

OPERATING REVENUES

Railroad	Storage-Baggage		Car service		Telegraph and telephone service	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$18.15				\$242.29
Bullfrog-Goldfield Railroad	\$27.80	133.70	\$165.50	\$128.00		
Callente and Pioche Railroad						
Central Pacific Railroad						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad	194.75	160.85	3,693.00	11.00	\$752.00	1,252.89
Nevada and California Railway	705.41	429.07	2,424.27	2,902.00		2,995.96
Nevada-California-Oregon Railway	140.10	178.75	70.00	9.00		
Nevada Central Railroad					576.11	910.18
Nevada Northern Railway	96.80	87.15	8,401.35	3,804.00	10,452.56	10,857.12
San Pedro, Los Angeles and Salt Lake Railroad	5,074.10	4,591.70	31,948.00	29,344.00	4,919.37	5,159.00
Silver Peak Railroad		2.45		3.00		
Southern Pacific Company	41,349.63	46,923.34	144,769.23	136,437.01	78,926.51	73,387.37
Tonopah and Goldfield Railroad	645.35	544.33	14,464.03	1,153.96		
Tonopah and Tidewater Railroad		12.35	115.00	131.00	15.42	155.97
Virginia and Truckee Railway	1.10		1,776.00			
Totals	\$45,235.04	\$53,071.84	\$207,726.38	\$173,222.99	\$85,631.97	\$94,860.78

1 Nevada revenue.

OPERATING REVENUES

Railroad	Rents of buildings and other property		Miscellaneous		Total revenue from operations other than transportation	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		\$20.08		\$0.50		\$281.02
Bullfrog-Goldfield Railroad.....		72.00	\$109.24	268.98	455.56	766.67
Caliente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....	\$254.00	221.30	310.50	328.25	564.50	549.55
Las Vegas and Tonopah Railroad.....	191.30	23.70	50.06	497.23	5,727.37	2,169.90
Nevada and California Railway.....	922.39	3,338.43	2,423.86	2,164.90	8,359.78	12,340.98
Nevada-California-Oregon Railway.....	3,083.90	2,913.00	1,616.40	2,586.17	4,943.45	5,837.97
Nevada Central Railroad.....			374.78	221.35	950.49	1,131.53
Nevada Northern Railway.....	59.35	37.00	253.50	185.00	20,848.89	16,353.03
San Pedro, Los Angeles and Salt Lake Railroad.....	37,547.14	702.00		48,263.53	86,331.08	96,765.63
Silver Peak Railroad.....				157.00		162.70
Southern Pacific Company.....	154,594.56	114,615.73	235,657.63	218,192.49	801,621.76	749,776.74
Tonopah and Goldfield Railroad.....	2,535.36	375.00	468.63	789.70	20,828.40	3,949.88
Tonopah and Tidewater Railroad.....			12,837.33	1614.35	12,857.75	1712.40
Virginia and Truckee Railroad.....	151.00		626.28	21,614.31	2,610.98	21,641.31
Totals.....	\$199,279.00	\$122,265.99	\$244,727.84	\$275,861.74	\$566,599.90	\$391,439.86

¹Nevada revenue.²Nevada revenue, six months.

Note—Italic figures denote deficit.

OPERATING REVENUES, AND STOCKS OWNED

Railroad	Total operating revenues, entire line		Railway stocks owned "active"—Unpledged	
	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$10,965.68		
Bullfrog-Goldfield Railroad		177,745.55		
Caliente and Pioche Railroad	\$92,233.36			
Central Pacific Railway			\$150,000.00	
Eureka and Pailsade Railway	86,512.97	129,371.64		
Las Vegas and Tonopah Railroad	486,613.69	304,364.99		
Nevada and California Railway	1,432,997.61	1,126,191.71		
Nevada-California-Oregon Railway	339,668.20	406,668.10		
Nevada Central Railroad	75,572.71	75,388.02		
Nevada Northern Railway	869,525.75	1,069,320.31		
San Pedro, Los Angeles and Salt Lake Railroad	7,518,511.68	7,450,461.82		
Silver Peak Railroad		22,241.48		
Southern Pacific Company	82,706,552.26	81,402,177.44	55,134,636.84	\$131,032,038.84
Tonopah and Goldfield Railroad	1,517,576.86	910,018.82		
Tonopah and Tidewater Railroad	352,460.55	458,277.98		
Virginia and Truckee Railway	304,965.37	286,347.30		
Totals	\$66,782,191.01	\$63,808,531.74	\$55,284,636.84	\$131,032,038.84

STOCKS OWNED

Railroads	Railway stocks owned "active"— Pledged		Total dividends declared		Total valuation of stocks owned in active corporations	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Calliente and Pioche Railroad						
Central Pacific Railway					\$89,119.28	
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	\$306,898,933.00	\$306,598,983.00	\$33,968,035.00	\$14,162,880.00	245,892,379.19	\$245,150,682.19
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad		310,200.00				
Virginia and Truckee Railway						
Totals	\$306,898,933.00	\$306,909,133.00	\$33,968,035.00	\$14,162,880.00	\$245,461,498.47	\$245,150,682.19

STOCKS OWNED

Railroad	Railway stocks owned "inactive"— Par value outstanding		Railway stocks owned "inactive"— Total unpledged		Railway stock owned "inactive"— Pledged	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	\$71,677,040.00	\$71,888,000.00	\$3,876,500.00	\$4,098,500.00	\$87,006,300.00	\$87,006,300.00
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad						
Virginia and Truckee Railway						
Totals	\$71,677,040.00	\$71,888,000.00	\$3,876,500.00	\$4,098,500.00	\$87,006,300.00	\$87,006,300.00

FUNDED DEBT OWNED

Railroad	Railway funded debt owned "active"—Unpledged		Railway funded debt owned "active"—Pledged		Interest accrued— Total	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railway	\$189,150.00	\$195,650.00	\$738,000.00		\$30,920.00	\$490,107.38
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway	209,000.00	209,000.00				
Nevada Central Railroad						
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	32,315,000.00	13,605,000.00	11,992,000.00	\$12,691,000.00	1,020,104.54	988,748.73
Tonopah and Goldfield Railroad	350,000.00	350,000.00				
Tonopah and Tidewater Railroad				350,000.00		8,750.00
Virginia and Truckee Railway						
Totals	\$33,063,150.00	\$14,359,650.00	\$12,780,000.00	\$13,041,000.00	\$1,061,024.54	\$1,487,806.11

NOTE—There are no railroads operating in Nevada owning any funded indebtedness in inactive railway corporations.

STOCKS OWNED

Railroad	Miscellaneous stocks owned— Par value		Miscellaneous stocks— Dividends		Miscellaneous stocks—Valuation	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....						
Bullfrog-Goldfield Railroad.....						
Caliente and Pioche Railroad.....						
Central Pacific Railway.....	\$5,288,500.00	\$5,438,500.00			\$38,617.50	\$159,635.78
Eureka and Palisade Railway.....						
Las Vegas and Tonopah Railroad.....	200.00	200.00			1.00	1.00
Nevada and California Railway.....	1,300.00	1,300.00			700.00	700.00
Nevada-California-Oregon Railway.....	3,200.00	3,200.00				
Nevada Central Railroad.....						
Nevada Northern Railway.....	50,000.00	50,000.00				
San Pedro, Los Angeles and Salt Lake Railroad.....					50,000.00	50,000.00
Silver Peak Railroad.....						
Southern Pacific Company.....	51,879,053.06	57,028,864.06	\$1,300,962.68	\$985,098.22	28,562,017.29	27,838,970.04
Tonopah and Goldfield Railroad.....	400.00	400.00			400.00	400.00
Tonopah and Tidewater Railroad.....						
Virginia and Truckee Railway.....						
Totals.....	\$57,223,653.06	\$62,521,464.06	\$1,300,962.68	\$985,098.22	\$28,686,785.79	\$28,049,708.82

FUNDED DEBT OWNED

Railroad	Miscellaneous bonds owned— Par value		Miscellaneous bonds— Interest		Miscellaneous bonds—Valuation	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway						
Nevada Central Railroad	\$3,000.00	\$3,200.00			\$1.00	\$1.00
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad	428,000.00	428,000.00	\$18,546.66	\$17,120.00	346,272.58	346,291.43
Silver Peak Railroad						
Southern Pacific Company	10,245,300.00	15,280,400.00	386,131.45	529,981.80	9,921,806.96	12,593,386.90
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad						
Virginia and Truckee Railway						
Totals	\$10,676,300.00	\$15,711,600.00	\$404,678.09	\$547,101.80	\$10,268,062.56	\$12,589,691.33

SINKING, INSURANCE, AND OTHER FUNDS

Railroad	Sinking, insurance, and other funds—Cash to funds		Sinking, insurance, and other funds—Total		Sinking, insurance, and other funds—Cash in funds	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railroad						
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railroad	\$50,000.00	\$50,000.00	\$137,158.55	\$50,000.00	\$1,106.87	\$7,524.23
Eureka and Palisade Railroad						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway						
Nevada Central Railroad						910.29
Nevada Northern Railway	50,000.00	50,000.00	50,000.00	52,207.64	50,000.00	52,919.37
San Pedro, Los Angeles and Salt Lake Railroad	288,406.96		288,406.96		60,978.51	
Silver Peak Railroad						
Southern Pacific Company	75,000.00	75,000.00	75,000.00	75,000.00	144.00	594.00
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad						
Virginia and Truckee Railway						
Totals	\$468,406.96	\$175,000.00	\$555,564.51	\$177,207.64	\$112,229.38	\$61,947.89

SINKING, INSURANCE, AND OTHER FUNDS, OPERATING EXPENSES—MAINTENANCE OF WAY

Railroad	Sinking, Insurance, and other funds—Total		Superintendence		Maintenance of roadway and track	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway				\$502.32		\$2,237.08
Bullfrog-Goldfield Railway			\$2,500.14	2,690.09	\$24,537.80	33,752.54
Caliente and Pioche Railroad						
Central Pacific Railway	\$8,566,677.37	\$9,239,688.51				
Eureka and Palisade Railway				715.15	28,308.46	35,855.37
Las Vegas and Tonopah Railroad			2,060.43	3,388.37	86,766.17	55,422.61
Nevada and California Railway			15,344.53	14,136.60	135,849.42	118,620.11
Nevada-California-Oregon Railway		910.29	1,023.20	966.93	38,601.50	38,218.48
Nevada Central Railroad			250.00	300.00	19,514.47	13,814.27
Nevada Northern Railway	50,000.00	102,207.64	2,932.98	5,852.48	62,443.58	61,755.05
San Pedro, Los Angeles and Salt Lake Railroad	60,978.51		78,827.75	64,086.07	957,197.90	646,251.86
Silver-Peak Railroad						1,306.42
Southern Pacific Company	144.00	564.00	550,746.12	464,176.69	8,611,065.76	7,104,250.86
Tonopah and Goldfield Railroad			12,809.77	7,255.75	129,195.00	68,819.11
Tonopah and Tidewater Railroad	52,765.91	70,352.63	3,350.54	5,119.32	55,283.07	62,788.45
Virginia and Truckee Railway			3,950.00	4,200.00	41,325.85	35,108.73
Totals	\$6,872,765.17	\$9,443,733.07	\$673,825.46	\$573,378.77	\$10,190,058.48	\$8,278,200.94

**OPERATING EXPENSES
MAINTENANCE OF WAY**

Railroad	Maintenance of track— Structures		Maintenance of buildings, docks and wharves		Injuries to persons	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		\$416.08		\$169.60		
Bullfrog-Goldfield Railroad.....		701.14	\$82.88	2,138.52	\$9.37	
Callente and Pioche Railroad.....	\$44.91					
Central Pacific Railway.....						
Eureka and Palisade Railway.....	1,916.44	2,793.66	4,958.83	2,387.62		
Las Vegas and Tonopah Railroad.....	2,605.58	1,628.44	4,854.35	1,446.86		\$1.00
Nevada and California Railway.....	9,554.53	11,245.56	14,673.02	5,896.58	196.34	83.88
Nevada-California-Oregon Railway.....	2,790.89	5,253.44	2,262.47	4,464.48		60.00
Nevada Central Railroad.....	2,392.10	948.32	4,257.68	682.90		
Nevada Northern Railway.....	2,647.90	2,618.24	8,327.00	11,595.65	44.60	4.07
San Pedro, Los Angeles and Salt Lake Railroad.....	152,988.60	98,730.26	136,143.37	86,408.79	19,789.90	2,516.43
Silver Peak Railroad.....						
Southern Pacific Company.....	1,876,963.44	1,829,000.58	1,449,158.85	963,378.56	22,118.50	7,950.04
Tonopah and Goldfield Railroad.....	2,724.26	3,380.55	9,161.95	6,681.72	272.38	23.73
Tonopah and Tidewater Railroad.....	1,700.31	2,955.30	2,172.66	3,217.54	26.45	
Virginia and Truckee Railway.....	8,991.55	3,320.25	2,517.18	1,288.06		
Totals.....	\$2,065,325.51	\$1,462,981.82	\$1,638,570.24	\$1,079,736.87	\$42,467.54	\$10,639.15

OPERATING EXPENSES
MAINTENANCE OF WAY.

Railroad	Other maintenance of way expenses		Work equip-ment—Repairs, 1908	Work equip-ment—Renewals, 1908	Work equip-ment—Depreciation, 1908	Insurance, 1908
	1908	1909				
Barnwell and Searchlight Railway		\$122.47				
Bullfrog-Goldfield Railroad	\$1,446.48	2,008.89				\$156.32
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway	719.64	420.10	\$5.68			51.58
Las Vegas and Tonopah Railroad	2,898.71	1,884.21	216.41		\$194.04	31.15
Nevada and California Railway	2,000.70	3,808.92	6,267.02	\$139.86		494.68
Nevada-California-Oregon Railway	981.98	378.27	227.95		1,405.56	155.42
Nevada Central Railroad		28.97				
Nevada Northern Railway	1,891.56	1,267.48	683.88		502.13	
San Pedro, Los Angeles and Salt Lake Railroad	30,136.37	23,759.74	26,085.42	1,816.55	9,771.08	8,020.29
Silver Peak Railroad						
Southern Pacific Company	259,575.15	228,725.36	329,349.14	23,674.66		72,874.88
Tonopah and Goldfield Railroad	1,658.39	1,923.80	644.87		1,550.48	1,700.24
Tonopah and Tidewater Railroad	1,284.48	2,094.90	72.75		201.33	682.39
Virginia and Truckee Railway		1,184.72				
Totals	\$302,603.46	\$267,602.83	\$363,553.12	\$25,631.07	\$13,624.62	\$84,196.45

NOTE.—The accounts covering repairs, renewals, and depreciation of work equipment are carried under "Maintenance of Equipment" for the year ending June 30, 1909, and "Insurance" has been carried to "General Expenses."

**OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT**

Railroad	Maintaining joint track, etc.—Debit		Maintaining joint track, etc.—Credit		Total—Maintenance of way and structures	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						\$3,447.55
Bullfrog-Goldfield Railroad	\$484.43	\$1,783.06	\$1,838.44	\$494.98	\$27,423.39	42,579.26
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway					35,960.63	43,171.90
Las Vegas and Tonopah Railroad	2,100.00				101,766.84	63,771.49
Nevada and California Railway	827.79		15,372.23	6,331.95	169,975.66	147,454.70
Nevada-California-Oregon Railway					47,458.97	49,331.60
Nevada Central Railroad					26,414.25	15,774.46
Nevada Northern Railway	288.09				79,761.72	88,092.97
San Pedro, Los Angeles and Salt Lake Railroad	106,415.64	96,694.19		79.95	1,526,205.87	1,018,357.39
Silver Peak Railroad						1,306.42
Southern Pacific Company	63,625.43	37,565.76	80,373.51	109,718.94	13,178,747.92	10,015,328.08
Tonopah and Goldfield Railroad	14,690.01	3,858.38	2,983.68	1,186.36	171,413.67	90,756.18
Tonopah and Tidewater Railroad	2,356.47	494.98			67,080.45	76,670.49
Virginia and Truckee Railway					56,784.58	45,081.75
Totals	\$189,767.86	\$140,396.39	\$100,577.86	\$117,812.08	\$15,488,983.95	\$11,696,124.19

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Superintendence		Locomotives, repairs		Cars, repairs	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$230.68		\$756.84		\$316.13
Bullfrog-Goldfield Railroad	\$1,371.55	2,254.72	\$5,080.56	9,729.54	\$1,320.96	2,215.17
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway		224.70	16,301.50	15,257.84	2,283.07	4,184.27
Las Vegas and Tonopah Railroad	2,327.41	2,320.70	37,547.49	11,849.91	16,191.23	5,090.82
Nevada and California Railway	4,451.90	2,549.39	78,997.51	88,647.06	63,131.67	42,093.69
Nevada-California-Oregon Railway	1,923.75	2,092.40	9,906.34	10,818.10	16,927.13	12,119.65
Nevada Central Railroad			5,492.67	2,964.62	2,767.00	6,112.11
Nevada Northern Railway	1,928.93	2,885.06	21,449.51	24,339.54	14,533.80	28,017.70
San Pedro, Los Angeles and Salt Lake Railroad	38,116.29	38,446.60	504,306.15	481,616.38	267,733.35	241,288.59
Silver Peak Railroad				2,851.66		19.75
Southern Pacific Company	331,068.68	363,805.21	4,299,440.57	4,189,890.25	4,204,980.75	4,328,421.89
Tonopah and Goldfield Railroad	15,153.25	9,364.46	58,765.41	47,352.69	37,734.15	19,981.64
Tonopah and Tidewater Railroad	4,070.71	4,291.57	12,023.46	19,738.81	3,645.05	8,585.41
Virginia and Truckee Railway	3,360.00	3,360.00	5,511.99	5,401.47	4,601.41	6,053.73
Totals	\$403,770.42	\$431,825.49	\$5,052,023.16	\$4,911,204.70	\$4,635,949.59	\$4,704,500.55

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Floating equipment— Repairs		Work equip- ment— Repairs, 1909	Insurance, 1908	Equipment—Renewals	
	1908	1909			1908	1909
Barnwell and Searchlight Railway			\$6.04			\$13.74
Bullfrog-Goldfield Railroad			33.60	\$330.45		
Callente and Pioche Railroad						
Central Pacific Railway			133.33	218.03		
Eureka and Palisade Railway			6.12	155.68		78.45
Las Vegas and Tonopah Railroad			2,605.62	1,739.28	\$6,571.18	2,769.39
Nevada and California Railway			1,475.99	697.65		
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Northern Railway			793.16	153.42	288.90	865.86
San Pedro, Los Angeles and Salt Lake Railroad			16,801.43	11,684.47	12,327.53	12,689.11
Silver Peak Railroad						
Southern Pacific Company	\$176,869.59	\$212,055.64	230,024.76	148,611.05	908,198.67	910,044.31
Tonopah and Goldfield Railroad			457.07	3,748.66	2,946.15	665.65
Tonopah and Tidewater Railroad			377.55	421.96	2.00	830.01
Virginia and Truckee Railway						
Totals	\$176,869.59	\$212,055.64	\$252,714.67	\$167,760.05	\$980,334.33	\$927,789.64

NOTE.—The account "Work Equipment Repairs" was carried under "Maintenance of Way" accounts in 1908.
The account "Insurance" is carried under "General Expenses" for 1909.
Figures in *italics* denote deficit.

**OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT**

Railroad	Equipment—Depreciation		Injuries to persons		Other maintenance of equipment expenses	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway.....		\$804.88		\$1.06		\$33.71
Bullfrog-Goldfield Railroad.....	\$2,686.49	5,479.59	\$9.38	9.33	\$46.16	199.77
Callente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....	3,157.70	3,160.00	4.50		629.11	437.64
Las Vegas and Tonopah Railroad.....	12,011.68	10,635.94	25.00		2,562.67	759.96
Nevada and California Railway.....			212.18	84.98	6,068.83	2,395.33
Nevada-California-Oregon Railway.....	8,966.83	11,900.51			2,297.65	1,364.96
Nevada Central Railroad.....					700.51	636.16
Nevada Northern Railway.....	6,212.37	29,062.45			3,868.96	10,331.89
San Pedro, Los Angeles and Salt Lake Railroad.....	224,774.14	181,839.35	951.25	610.96	41,479.48	25,899.34
Silver Peak Railroad.....						
Southern Pacific Company.....	91,538.87	62,453.16	12,392.68	7,658.59	387,991.90	269,656.32
Tonopah and Goldfield Railroad.....	33,793.03	36,571.39	253.44	23.02	5,818.14	1,744.10
Tonopah and Tidewater Railroad.....	4,097.04	6,663.47	5.00	25.37	979.49	1,350.34
Virginia and Truckee Railway.....						
Totals	\$687,258.15	\$948,090.79	\$13,843.43	\$8,413.31	\$452,442.50	\$314,868.52

**OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT**

Railroad	Maintenance of joint equipment at terminals—Debit		Maintenance of joint equipment at terminals—Credit		Equipment borrowed, 1908—Debit	Equipment loaned, 1908—Credit
	1908	1909	1908	1909		
Barnwell and Searchlight Railway					\$1,637.83	\$1,773.92
Bullfrog-Goldfield Railroad						
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad					5,201.83	186.22
Nevada and California Railway					6,885.30	3,950.23
Nevada-California-Oregon Railway	\$5.10	\$0.11	\$1,468.28	\$613.54	700.00	1,874.18
Nevada Central Railroad						
Nevada Northern Railway					7,313.39	185.90
San Pedro, Los Angeles and Salt Lake Railroad	11,925.73	12,974.21			54,013.74	40,373.39
Silver Peak Railroad						
Southern Pacific Company	7,716.41	7,188.06	7,522.54	14,072.77	883,909.37	627,220.01
Tonopah and Goldfield Railroad	647.70	751.17			14,863.39	4,112.01
Tonopah and Tidewater Railroad	54.91				3,365.91	631.62
Virginia and Truckee Railway					5,677.89	
Totals	\$20,349.86	\$20,923.55	\$8,980.82	\$14,686.31	\$983,468.65	\$680,307.48

NOTE.—The two accounts, "Equipment Borrowed" and "Equipment Loaned," are not carried as operating expenses for the year ending June 30, 1909.

OPERATING EXPENSES, MAINTENANCE OF EQUIPMENT, TRAFFIC EXPENSES AND TRANSPORTATION EXPENSES

Railroad	Total maintenance of equipment expenses		Traffic expenses—Total		Superintendence and dispatching of trains	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad		\$1,475.44		\$126.37		\$319.42
Caliente and Pioche Railroad	\$10,709.48	19,921.72	\$3,673.57	14,247.88	\$4,531.77	3,296.45
Central Pacific Railway						
Eureka and Palisade Railway	22,593.91	23,397.78	121.40	230.30	2,155.71	2,725.00
Las Vegas and Tonopah Railroad	75,636.77	30,535.02	25,319.20	22,964.65	7,221.45	4,872.46
Nevada and California Railway	162,644.44	140,532.03	12,737.09	9,162.50	12,390.94	12,394.49
Nevada-California-Oregon Railway	39,465.17	39,771.61	6,885.27	6,777.81	2,121.44	2,378.51
Nevada Central Railroad	8,980.18	9,712.89	675.00	70.00	305.50	300.00
Nevada Northern Railway	55,563.28	96,345.66	6,151.83	4,864.12	5,713.96	5,725.40
San Pedro, Los Angeles and Salt Lake Railroad	1,127,438.74	1,012,165.97	281,942.41	305,168.80	121,164.51	124,787.09
Silver Peak Railroad		2,971.40		36.41		
Southern Pacific Company	10,814,883.94	10,567,134.42	1,450,905.35	1,317,264.20	893,164.76	890,052.17
Tonopah and Goldfield Railroad	169,611.31	116,931.19	16,960.39	23,203.86	32,610.11	30,616.41
Tonopah and Tidewater Railroad	28,038.31	41,860.53	25,015.18	26,784.89	6,954.35	6,940.38
Virginia and Truckee Railway	19,151.29	14,315.20	5,545.00	5,475.00	5,312.50	5,340.00
Totals	\$12,534,671.82	\$12,117,520.86	\$1,835,921.69	\$1,758,376.79	\$1,083,626.99	\$1,086,677.78

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Station service		Yard enginemen		Other yard employees	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$1,237.46				
Bullfrog-Goldfield Railroad	\$6,633.90	18,688.01				
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway	7,255.06	7,186.62				
Las Vegas and Tonopah Railroad	33,895.87	17,648.06	\$3,327.62	\$1,688.41	\$4,054.96	\$2,083.60
Nevada and California Railway	72,566.45	59,921.98	4,090.55	3,233.39	13,570.44	7,931.32
Nevada-California-Oregon Railway	14,146.63	14,135.26				
Nevada Central Railroad	4,131.37	4,515.83				
Nevada Northern Railway	27,523.95	20,878.67	1,984.99	1,281.34	2,667.22	2,100.25
San Pedro, Los Angeles and Salt Lake Railroad	229,809.31	190,910.60	38,713.02	31,431.18	80,394.11	64,559.75
Silver Peak Railroad		3,592.88				
Southern Pacific Company	4,202,537.68	3,766,390.15	485,339.19	423,608.07	1,504,632.92	1,277,937.88
Tonopah and Goldfield Railroad	64,085.32	47,013.68	6,978.05	5,723.28	17,267.73	10,319.22
Tonopah and Tidewater Railroad	8,328.21	16,832.56		320.25	778.09	226.25
Virginia and Truckee Railway	23,069.21	22,092.09				
Totals	\$4,694,003.56	\$4,181,043.85	\$540,430.42	\$467,315.92	\$1,623,304.87	\$1,365,158.27

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Fuel for yard locomotives		All other yard expenses		Road enginemen and motor-men	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway						\$1,237.45
Bullfrog-Goldfield Railroad			\$124.32		\$5,285.20	11,747.31
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway					7,016.82	8,446.83
Las Vegas and Tonopah Railroad	\$11,225.82	\$4,092.77	2,141.75	\$362.51	18,413.59	14,420.19
Nevada and California Railway	21,163.56	8,925.76	4,637.43	3,218.15	44,249.03	35,566.32
Nevada-California-Oregon Railway					8,440.12	8,255.10
Nevada Central Railroad					3,729.60	3,008.54
Nevada Northern Railway	4,928.09	2,489.10	1,647.12	392.70	9,388.46	25,287.88
San Pedro, Los Angeles and Salt Lake Railroad	66,215.47	49,977.84	28,318.10	26,513.77	306,039.70	293,438.67
Silver Peak Railroad						2,786.85
Southern Pacific Company	444,779.63	420,780.59	238,986.77	261,585.21	3,094,693.47	2,636,003.15
Tonopah and Goldfield Railroad	58,300.63	16,887.34	9,911.88	6,284.93	36,140.10	22,468.49
Tonopah and Tidewater Railroad		304.11		733.84	12,274.98	16,830.52
Virginia and Truckee Railway					12,335.10	10,396.65
Totals	\$606,613.20	\$603,457.51	\$335,767.37	\$299,091.11	\$3,499,971.17	\$3,089,867.94

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Fuel for road locomotives		Other road locomotive supplies and expenses		Road trainmen	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$1,336.44		\$869.07		\$1,433.53
Bullfrog-Goldfield Railroad	\$42,569.05	20,015.53	\$3,861.96	4,108.25	\$5,890.78	10,298.68
Calliente and Pioche Railroad						
Central Pacific Railway	14,773.22	24,166.68	1,722.68	1,887.56	4,028.12	5,495.44
Eureka and Palisade Railway	62,806.13	62,968.44	16,977.43	10,519.48	21,185.63	16,786.19
Las Vegas and Tonopah Railroad	256,306.36	207,898.78	28,546.89	20,355.94	48,744.29	42,128.84
Nevada and California Railway	19,204.38	20,456.80	4,211.74	5,594.11	6,154.15	6,324.62
Nevada-California-Oregon Railway	7,254.51	6,792.90	2,644.78	1,442.83	1,964.95	1,341.15
Nevada Central Railroad	38,915.16	89,826.66	11,733.49	18,872.91	10,899.74	31,653.30
Nevada Northern Railway	868,655.83	696,466.58	191,509.28	138,806.61	309,540.46	285,745.24
San Pedro, Los Angeles and Salt Lake Railroad		4,287.29		1,557.17		2,028.50
Silver Peak Railroad	4,898,100.70	4,411,170.16	1,522,417.08	1,328,327.18	3,332,510.85	2,833,687.22
Southern Pacific Company	278,683.80	153,020.38	65,260.45	32,706.90	44,083.71	27,411.67
Tonopah and Goldfield Railroad	22,015.52	36,183.43	10,915.86	18,526.59	13,841.63	17,831.62
Tonopah and Tidewater Railroad	43,729.23	33,319.15	10,402.94	11,508.41	13,471.27	12,251.35
Virginia and Truckee Railway						
Totals	\$6,533,002.89	\$5,780,399.77	\$1,868,204.57	\$1,562,882.00	\$3,812,315.58	\$3,294,417.85

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Train supplies and expenses		Injuries to persons		Loss and damage	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway		\$81.27		\$18.02		\$7.99
Bullfrog-Goldfield Railroad	\$1,490.06	2,929.66	\$18.75	8.00	\$307.15	2,954.35
Callente and Pioche Railroad						
Central Pacific Railway	617.30	770.11	23.09	11.97	114.44	38.16
Eureka and Palisade Railway	7,526.27	4,471.17	.50	842.00	2,944.17	537.87
Las Vegas and Tonopah Railroad	13,547.03	8,448.56	1,274.69	2,005.90	11,202.87	7,633.75
Nevada and California Railway	938.50	1,228.76	847.00	37.50	1,647.39	1,312.64
Nevada-California-Oregon Railway	5.85	136.76			359.42	247.60
Nevada Central Railroad	3,296.55	6,142.54	90.65	15.00	2,800.36	1,533.37
Nevada Northern Railway	84,226.17	75,290.35	61,217.92	32,449.19	62,316.06	59,452.10
San Pedro, Los Angeles and Salt Lake Railroad		23.05				122.21
Silver Peak Railroad	913,948.97	798,312.66	451,553.60	894,197.79	1,172,611.61	857,139.14
Southern Pacific Company	6,630.41	5,301.79	1,738.32	513.31	5,411.65	6,856.68
Tonopah and Goldfield Railroad	4,023.90	7,060.73	23.00	8,380.24	427.05	987.60
Tonopah and Tidewater Railroad	3,997.67	3,821.96	87.00	456.90	324.99	583.70
Virginia and Truckee Railroad						
Totals	\$1,045,238.68	\$912,017.37	\$518,574.52	\$409,445.82	\$1,260,467.16	\$989,907.16

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Other casualties		Other transportation expenses		Insurance, 1908
	1908	1909	1908	1909	
Barnwell and Searchlight Railway				\$71.83	
Bullfrog-Goldfield Railroad		\$300.26	\$401.66	3,750.31	\$160.37
Caliente and Pioche Railroad					
Central Pacific Railway					
Eureka and Palisade Railway	\$2,133.94	585.22	187.15	129.21	
Las Vegas and Tonopah Railroad	1,357.26	439.25	4,721.32	3,120.56	155.68
Nevada and California Railway	2,311.83	3,709.30	4,734.32	4,432.91	451.68
Nevada-California-Oregon Railway	865.47	1,197.72	786.25	931.47	49.38
Nevada Central Railroad	636.13	25.00	137.00	980.75	
Nevada Northern Railway	805.05	925.53	7,402.79	5,939.84	58.48
San Pedro, Los Angeles and Salt Lake Railroad	31,598.66	21,034.28	88,867.17	70,959.62	4,041.67
Silver Peak Railroad					
Southern Pacific Company	289,097.06	140,545.36	1,452,183.00	1,410,683.34	20,653.00
Tonopah and Goldfield Railroad	1,255.16	529.78	6,698.64	6,744.46	895.90
Tonopah and Tidewater Railroad	224.00	2,430.44	9,188.10	4,435.16	284.76
Virginia and Truckee Railway			288.84	2,685.91	
Totals	\$530,304.56	\$171,722.14	\$1,575,566.24	\$1,514,775.37	\$26,751.37

NOTE—The account "Insurance" has been carried under "General Expenses" for the year ending June 30, 1909.

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Operating joint yards and terminals—Debit		Operating joint yards and terminals—Credit		Operating joint tracks—Debit	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railway		\$307.49			\$38.20	
Caliente and Pioche Railway						
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad	\$300.00					
Nevada and California Railway	118.95		\$46,721.94	\$12,567.00		
Nevada-California-Oregon Railway						
Nevada Central Railroad						
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad	279,464.45	237,954.20	1,541.38	1,540.24	34,350.08	\$51,151.20
Silver Peak Railroad						
Southern Pacific Company	208,101.37	133,625.93	196,917.82	288,923.71	989.80	15,165.93
Tonopah and Goldfield Railroad	28,033.89	18,889.98	9,226.20	219.84	180.51	380.66
Tonopah and Tidewater Railroad					1,912.27	60.77
Virginia and Truckee Railway						
Totals	\$515,319.69	\$386,777.60	\$244,407.34	\$283,250.79	\$57,510.86	\$68,768.56

OPERATING EXPENSES, TRANSPORTATION EXPENSES, AND GENERAL EXPENSES

Railroad	Operating joint tracks— Credit		Total transportation expenses		Administration	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway				\$6,073.48		\$456.78
Bullfrog-Goldfield Railroad	\$1,617.73	\$80.77	\$69,665.43	78,333.53	\$6,329.99	6,655.76
Caliente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway			40,028.13	51,442.80	6,383.99	7,340.18
Las Vegas and Tonopah Railroad			198,563.95	134,842.95	80,419.54	30,399.25
Nevada and California Railway	7,430.60	257.87	483,744.77	414,210.54	27,211.51	17,512.21
Nevada-California-Oregon Railway			59,412.90	62,350.49	17,814.89	18,156.62
Nevada Central Railroad			21,189.11	18,786.36	5,136.35	6,509.14
Nevada Northern Railway			129,851.95	212,764.49	27,701.14	27,191.78
San Pedro, Los Angeles and Salt Lake Railroad			2,876,820.62	2,419,387.03	169,476.45	166,935.84
Silver Peak Railroad				14,377.95		1,291.25
Southern Pacific Company	54,219.94	53,937.34	24,871,132.69	21,632,360.88	1,955,377.10	1,871,941.23
Tonopah and Goldfield Railroad		1.03	652,948.06	388,458.63	60,081.99	54,414.89
Tonopah and Tidewater Railroad			91,191.72	138,594.49	7,786.11	11,770.14
Virginia and Truckee Railway			113,038.75	102,955.12	7,758.00	8,080.00
Totals	\$63,268.27	\$54,257.01	\$29,607,617.96	\$25,674,988.74	\$2,321,477.06	\$2,228,655.00

OPERATING EXPENSES
GENERAL EXPENSES

Railroad	Insurance		Other general expenses		General administration of joint tracks and terminals—Debit	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$85.67				
Bullfrog-Goldfield Railway		1,146.71	\$537.51	\$52.51		
Callente and Pioche Railroad				871.86		
Central Pacific Railway						
Eureka and Palisade Railway		451.86	228.76	200.14		
Las Vegas and Tonopah Railroad	\$10.36	653.80	1,730.26	3,077.92	\$300.00	
Nevada and California Railway		3,152.60	4,553.24	2,373.29		
Nevada-California-Oregon Railway	3.00	971.62	524.87	451.60		
Nevada Central Railroad	650.50	470.50	913.80	879.45		
Nevada Northern Railway	1,187.08	2,156.50	772.89	3,232.28		
San Pedro, Los Angeles and Salt Lake Railroad	52.56	24,288.52	16,081.36	19,513.22		\$2,754.92
Silver Peak Railroad		125.13		1,055.16		
Southern Pacific Company		216,496.71	231,032.28	255,944.81	3,169.92	3,482.57
Tonopah and Goldfield Railroad		6,087.14	12,804.82	1,731.59		
Tonopah and Tidewater Railroad	86.95	1,434.97	1,502.75	1,434.97		
Virginia and Truckee Railway			3,169.21	3,723.18		
Totals	\$1,969.85	\$257,508.73	\$533,911.75	\$294,541.48	\$3,469.92	\$6,237.49

OPERATING EXPENSES, GENERAL EXPENSES, AND RECAPITULATION

Railroad	General administration of joint tracks and ter- minals—Credit		Total general expenses		Maintenance of way and structures	
	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway				\$604.91		\$3,447.55
Bullfrog-Goldfield Railroad			\$6,867.50	8,673.33	\$27,423.39	42,579.28
Callente and Pioche Railroad						
Central Pacific Railway						
Eureka and Palisade Railway			6,612.75	7,992.18	35,960.63	42,171.90
Las Vegas and Tonopah Railroad			32,460.16	34,130.97	101,756.84	63,771.49
Nevada and California Railway	\$0.51		31,794.24	23,068.10	169,975.66	147,454.70
Nevada-California-Oregon Railway			18,342.78	19,579.84	47,468.97	49,331.60
Nevada Central Railroad			6,700.65	7,859.09	28,414.25	15,774.46
Nevada Northern Railway			29,661.11	32,580.54	79,761.72	83,082.97
San Pedro, Los Angeles and Salt Lake Railroad			185,610.37	213,470.50	1,528,206.87	1,018,357.99
Silver Peak Railroad				2,471.54		1,306.42
Southern Pacific Company	27.59		2,249,551.71	2,347,864.32	13,178,747.92	10,015,328.03
Tonopah and Goldfield Railroad			72,886.81	62,233.62	171,413.67	90,756.18
Tonopah and Tidewater Railroad			9,375.21	15,485.67	67,060.45	76,670.49
Virginia and Truckee Railway			10,967.21	11,803.18	56,784.58	45,081.75
Totals	\$28.10		\$2,660,820.48	\$2,787,788.29	\$15,488,963.95	\$11,695,124.19

OPERATING EXPENSES—RECAPITULATION

Railroad	Maintenance of equipment		Traffic expenses		Transportation expenses	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		\$1,475.44		\$126.37		\$6,073.48
Bullfrog-Goldfield Railroad.....	\$10,709.48	19,921.72	\$3,675.57	14,247.88	\$68,695.43	78,333.53
Caliente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....	22,593.91	23,397.78	121.40	230.30	40,028.13	51,442.80
Las Vegas and Tonopah Railroad.....	75,636.77	30,585.02	25,319.20	22,864.65	188,563.85	134,842.95
Nevada and California Railway.....	162,644.44	140,532.03	12,737.09	9,162.50	483,744.77	414,210.54
Nevada-California-Oregon Railway.....	39,465.17	39,771.61	6,885.27	6,777.81	59,412.90	62,350.49
Nevada Central Railroad.....	8,960.18	9,712.89	675.00	70.00	21,189.11	18,786.36
Nevada Northern Railway.....	55,563.28	98,345.66	6,151.83	4,864.12	129,851.95	212,764.49
San Pedro, Los Angeles and Salt Lake Railroad.....	1,127,438.74	1,012,165.97	281,942.41	305,168.80	2,876,820.62	2,419,887.03
Silver Peak Railroad.....		2,871.40		38.41		14,377.95
Southern Pacific Company.....	10,814,893.94	10,567,134.42	1,450,905.35	1,317,264.20	24,871,132.69	21,632,360.88
Tonopah and Goldfield Railroad.....	169,611.31	116,931.19	16,950.39	23,203.86	652,948.06	388,458.63
Tonopah and Tidewater Railroad.....	28,093.31	41,860.53	25,015.18	28,784.89	91,191.72	138,594.49
Virginia and Truckee Railway.....	19,151.29	14,815.20	5,545.00	5,475.00	113,038.75	102,965.12
Totals.....	\$12,634,671.82	\$12,117,520.86	\$1,885,921.69	\$1,786,376.79	\$29,607,617.86	\$25,674,988.74

OPERATING EXPENSES—RECAPITULATION

Railroad	General expenses		Total operating expenses		Ratio of operating expenses to earnings—Percentage	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		\$804.91		\$11,727.75		107.04
Bullfrog-Goldfield Railroad.....		8,673.83		163,756.22		92.13
Callente and Pioche Railroad.....	\$6,867.50		\$118,369.37		128.34	
Central Pacific Railway.....						
Eureka and Palisade Railway.....	6,612.75	7,992.18	106,316.82	125,234.96	121.74	96.80
Las Vegas and Tonopah Railroad.....	32,460.16	34,130.97	433,736.82	286,235.08	89.13	94.06
Nevada and California Railway.....	31,794.24	23,038.10	860,896.20	734,397.87	80.08	65.21
Nevada-California-Oregon Railway.....	18,342.76	19,579.84	171,565.07	177,811.35	50.66	43.72
Nevada Central Railroad.....	6,700.66	7,859.09	63,939.19	52,202.80	84.72	69.24
Nevada Northern Railway.....	23,691.11	32,680.54	300,969.89	429,647.78	34.62	39.08
San Pedro, Los Angeles and Salt Lake Railroad.....	185,610.37	213,470.50	5,998,018.01	4,968,549.69	79.78	66.69
Silver Peak Railroad.....		2,471.54		21,063.72		95.00
Southern Pacific Company.....	2,249,551.71	2,347,964.32	52,565,201.61	45,879,951.85	63.56	56.36
Tonopah and Goldfield Railroad.....	72,896.81	62,233.62	1,063,810.24	681,533.48	71.41	74.90
Tonopah and Tidewater Railroad.....	9,375.21	15,495.67	220,695.87	299,396.07	64.48	65.34
Virginia and Truckee Railway.....	10,967.21	11,803.18	205,476.83	180,130.25	67.38	60.99
Totals.....	\$2,660,820.46	\$2,787,788.29	\$62,128,015.92	\$54,011,748.87		

OPERATING EXPENSES—RECAPITULATION

Railroad	Maintenance of way and structures—Percentage of total expense		Maintenance of equipment—Percentage of total expense		Traffic expenses—Percentage of total expense		Transportation expenses—Percentage of total expense	
	1906	1909	1906	1909	1906	1909	1906	1909
Harnwell and Searchlight Railway		29.39		12.58		1.08		51.79
Bullfrog-Goldfield Railroad	23.17	26.00	9.04	12.17		8.70	58.89	47.84
Calliente and Pioche Railroad								
Central Pacific Railway								
Eureka and Palisade Railway	34.14	33.68	21.45	18.68		.18	38.01	41.08
Las Vegas and Tonopah Railroad	23.50	22.28	17.40	10.68		8.02	45.80	47.10
Nevada and California Railway	19.74	20.08	18.89	19.14		1.25	56.20	56.40
Nevada-California-Oregon Railway	27.66	27.74	23.00	22.37		3.81	34.63	35.06
Nevada Central Railroad	41.31	30.22	14.02	18.61		1.05	33.14	35.99
Nevada Northern Railway	26.54	19.34	18.43	22.43		1.13	43.14	49.52
San Pedro, Los Angeles and Salt Lake	25.46	20.50	18.80	20.37		6.14	47.96	48.69
Silver Peak Railroad		6.00		14.00				68.00
Southern Pacific Company	25.07	21.83	20.57	23.03		2.87	47.32	47.15
Tonopah and Goldfield Railroad	15.82	13.32	15.65	17.16		3.40	60.25	56.99
Tonopah and Tidewater Railroad	34.36	25.61	9.53	13.98		11.27	39.96	46.29
Virginia and Truckee Railway	27.64	25.03	9.33	8.23		3.04	55.01	57.15

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	General expenses— Percentage of total expense		General officers		Other officers		General office clerks		Station agents	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		5.16				\$3.02				\$2.18
Bullfrog-Goldfield Railroad	5.80	5.29				6.82			\$5.06	4.37
Callente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway	6.28	6.38	\$4.93	5.21			\$4.08	4.11	2.08	2.45
Las Vegas and Tonopah Railroad	7.50	11.92	9.05	9.06	\$5.25	5.20	2.60	2.70	4.07	4.37
Nevada and California Railway	3.69	3.13							2.61	2.97
Nevada-California-Oregon Railway	10.69	11.02	13.11	13.15	5.37	5.05	2.64	2.87	2.43	2.37
Nevada Central Railroad	10.48	15.05	4.92	6.98			2.74	3.52	4.88	4.21
Nevada Northern Railway	9.85	7.58	8.69	9.40	4.31	4.09	3.69	3.41	3.29	2.87
San Pedro, Los Angeles and Salt Lake	3.09	4.30	11.64	16.56	9.34	8.25	2.82	2.95	2.91	2.79
Silver Peak Railroad		12.00		1.25						5.75
Southern Pacific Company	4.28	5.12	21.93	22.04	8.35	7.74	2.66	2.62	2.56	2.69
Tonopah and Goldfield Railroad	6.72	9.13	10.94	7.27	7.00	8.00	4.89	5.09	5.08	5.28
Tonopah and Tidewater Railroad	4.89	5.17		9.55		6.56		2.82	3.12	3.97
Virginia and Truckee Railway	5.33	6.55	9.34	9.45	3.76	4.19	3.33	3.32	2.77	2.96

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	Other station men		Enginemen		Firemen		Conductors		Other trainmen	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$2.52		\$5.65		\$3.31		\$4.47		\$5.92
Bullfrog-Goldfield Railroad	\$4.61	3.88	\$6.34	10.24	\$4.76	7.01	\$5.07	6.74	\$4.06	5.20
Callente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway	1.91	1.97	4.00	4.00	2.50	2.50	3.55	3.61	1.64	2.41
Las Vegas and Tonopah Railroad	3.90	4.16	5.06	5.46	3.43	3.78	4.38	4.68	3.56	3.60
Nevada and California Railway	2.52	2.56	4.47	4.10	3.06	2.50	4.30	4.29	3.64	3.31
Nevada-California-Oregon Railway	2.23	2.11	3.80	3.56	2.63	2.53	3.38	3.36	2.97	2.98
Nevada Central Railroad			5.48	4.80	2.99	3.00	4.78	4.19		
Nevada Northern Railway	3.21	2.24	4.76	4.89	3.24	3.36	4.43	4.55	3.27	3.36
San Pedro, Los Angeles and Salt Lake	2.22	2.21	4.85	5.10	2.76	3.22	4.16	5.05	2.82	3.72
Silver Peak Railroad				6.09		4.66		5.00		4.06
Southern Pacific Company	2.89	2.36	4.37	4.46	2.72	2.70	4.35	4.32	3.28	2.99
Tonopah and Goldfield Railroad	4.35	4.51	6.56	6.03	4.49	4.59	5.69	5.09	4.24	4.19
Tonopah and Tidewater Railroad	1.89	2.82	4.45	6.43	2.86	4.89	4.58	5.23	3.12	3.67
Virginia and Truckee Railway	2.32	2.46	5.00	5.00	3.51	3.50	4.00	4.00	3.05	3.00

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	Machinists		Carpenters		Other shopmen		Section foremen		Other trackmen	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway								\$2.34		\$1.01
Bullfrog-Goldfield Railroad								3.30	\$3.13	2.34
Calliente and Pioche Railroad						\$5.16	\$3.42			
Central Pacific Railway										
Eureka and Palsade Railway	\$4.45	\$4.52	\$3.38	\$3.53	\$3.18	3.11	3.07	3.07	2.23	2.29
Las Vegas and Tonopah Railroad	6.46	5.60	4.00	3.54	3.30	2.88	2.86	2.90	2.45	1.96
Nevada and California Railway	3.96	4.10	3.08	3.28	2.49	2.43	2.35	2.33	1.52	1.42
Nevada-California-Oregon Railway	3.99	3.16	3.36	3.07	2.85	2.71	2.44	2.34	1.78	1.59
Nevada Central Railroad	4.66	5.75	4.03	4.00	2.86	3.06	2.58	2.75	2.00	2.00
Nevada Northern Railway	3.90	4.09	4.48	4.58	2.81	2.48	2.41	2.30	1.76	1.56
San Pedro, Los Angeles and Salt Lake	3.25	2.61	2.74	2.85	2.51	2.49	2.33	2.32	1.65	1.33
Silver Peak Railroad										
Southern Pacific Company	4.09	4.20	3.12	3.19	2.64	2.66	2.99	2.87	1.62	1.46
Tonopah and Goldfield Railroad	6.35	6.66	5.95	6.09	4.62	4.51	3.98	3.84	3.76	3.04
Tonopah and Tidewater Railroad		3.54		3.57		3.22	3.00	3.00	1.88	1.76
Virginia and Truckee Railway	4.72	4.87	4.20	4.26	3.47	3.41	2.79	2.85	2.24	2.20

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	Switch tenders, washmen, etc.		Telegraph operators and dispatchers		Employees' account— floating equipment		All others	
	1906	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway								
Bullfrog-Goldfield Railroad		\$3.15	\$3.89	\$3.66			\$4.83	\$4.05
Callente and Pioche Railroad								
Central Pacific Railroad								
Eureka and Palisade Railway	\$2.62	2.63					2.80	2.64
Las Vegas and Tonopah Railroad	2.32	4.10	4.17	4.10			2.74	2.58
Nevada and California Railway	2.76	2.89	3.01	2.76			2.32	2.95
Nevada-California-Oregon Railway .....	.33	.33	2.49	.66			2.11	
Nevada Central Railroad	2.91		3.11	3.42			2.27	1.60
Nevada Northern Railway			3.16	2.42			2.43	3.33
San Pedro, Los Angeles and Salt Lake Railroad	1.33	1.92	3.06	3.12			1.43	2.23
Silver Peak Railroad								5.00
Southern Pacific Company	2.03	1.96	3.06	3.17	\$2.70	\$2.74	2.85	2.73
Tonopah and Goldfield Railroad	4.86	3.38	4.43	5.58			3.82	2.97
Tonopah and Tidewater Railroad		2.25		4.24			4.53	2.86
Virginia and Truckee Railway	2.57	2.54	2.86	3.12			2.92	2.98

GENERAL STATISTICS

Railroad	Number of passengers carried earning revenue		Number of passengers carried one mile		Average distance carried	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		3,103				21.62
Bullfrog-Goldfield Railroad.....	11,018	20,764	582,807		52.89	47.78
Callente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....	3,165	3,555	197,334			71.96
Las Vegas and Tonopah Railroad.....	26,778	12,978	2,833,582		62.35	114.21
Nevada and California Railway.....	118,410	99,628	9,192,280		106.56	86.57
Nevada-California-Oregon Railway.....	25,313	28,700	1,559,637		77.03	64.25
Nevada Central Railroad.....	3,328	3,464	276,427		61.61	85.13
Nevada Northern Railway.....	68,123	224,540	2,996,286		83.06	19.22
San Pedro, Los Angeles and Salt Lake Railroad.....	1,883,929	1,451,942	113,143,854		43.98	73.41
Silver Peak Railroad.....		4,105			81.76	17.50
Southern Pacific Company.....	36,564,068	34,583,043	1,315,738,872		33.52	33.00
Tonopah and Goldfield Railroad.....	103,879	66,301	5,835,391		56.17	51.87
Tonopah and Tidewater Railroad.....	18,426	20,426	1,865,203		101.23	92.91
Virginia and Truckee Railway.....	86,139	78,107	2,370,620		27.52	27.29
Totals.....	38,412,566	36,600,556	1,456,612,276			
					1,354,557,722	

GENERAL STATISTICS

Railroad	Average amount received from each passenger			Average receipts per passenger per mile			Passenger service train revenue per mile of road			Passenger service train revenue per train mile		
	1906	1909	1908	1909	1908	1909	1906	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$1.0874		\$0.05007		\$200.95					\$0.35862	
Bullfrog-Goldfield Railroad	\$2.90408	2.66775	\$0.06490	.05584		744.28	\$443.22		\$1.21305		1.10552	
Calliente and Pioche Railroad												
Central Pacific Railway												
Eureka and Palisade Railway	5.04035	4.83578	.08085	.06720	284.46	294.91			.49339		.55644	
Las Vegas and Tonopah Railroad	5.58786	6.02872	.05244	.05278	929.16	491.89			1.27054		.68308	
Nevada and California Railway	3.22065	2.76982	.04149	.04161	1,427.48	933.94			1.66746		1.34410	
Nevada-California-Oregon Railway	4.04888	4.82901	.06572	.06734	776.38	881.68			1.21583		1.32151	
Nevada Central Railroad	6.88513	6.71894	.08289	.07891	311.93	297.67			.78010		.94443	
Nevada Northern Railway	2.64362	.06767	.08011	.08475	1,213.33	1,020.36			1.92411		1.00835	
San Pedro, Los Angeles and Salt Lake Railroad	1.94400	1.75808	.02378	.02395	2,728.31	2,602.30			1.56742		1.54078	
Silver Peak Railroad		1.67803		.08589		494.58					.76738	
Southern Pacific Company	.74176	.74962	.02213	.02272	5,658.96	5,367.10			2.01728		1.92891	
Tonopah and Goldfield Railroad	3.15691	2.89940	.05619	.05560	3,536.00	2,067.61			2.96772		2.04055	
Tonopah and Tidewater Railroad	4.88005	4.88068	.04901	.05253	629.07	630.96			.80052		.86865	
Virginia and Truckee Railway	1.21802	1.16720	.04425	.04276	1,775.14	1,568.99			1.28311		1.18035	

GENERAL STATISTICS

Railroad	Number of tons of freight earning revenue		Number of tons carried one mile		Average distance haul of one ton	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		5,724		132,911		23.22
Bullfrog-Goldfield Railroad.....	12,024	37,430	872,786	2,357,829	72.56	62.99
Caliente and Pioche Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....	41,121	77,179	3,526,264	6,632,417	85.73	85.94
Las Vegas and Tonopah Railroad.....	56,641	34,033	7,357,908	5,654,581	129.90	163.21
Nevada and California Railway.....	332,105	245,836	39,168,030	28,498,962	117.94	107.79
Nevada-California-Oregon Railway.....	56,770	57,748	4,315,730	4,479,541	78.02	77.57
Nevada, Central Railroad.....	7,632	6,605	663,039	565,569	86.44	85.63
Nevada Northern Railway.....	153,899	1,368,994	13,465,151	51,368,344	87.50	37.52
San Pedro, Los Angeles and Salt Lake Railroad.....	1,640,857	1,784,986	328,597,534	317,598,818	199.04	177.92
Silver Peak Railroad.....		4,001		70,018		17.50
Southern Pacific Company.....	14,611,961	14,723,790	4,118,507,783	3,962,373,547	281.20	271.44
Tonopah and Goldfield Railroad.....	429,250	349,456	20,417,920	12,007,665	47.56	34.36
Tonopah and Tidewater Railroad.....	61,068	62,515	6,124,282	8,622,141	100.30	137.92
Virginia and Truckee Railway.....	96,400	104,885	2,986,027	3,483,668	29.94	33.21
Totals.....	17,499,758	18,963,191	4,543,901,466	4,401,746,021		

GENERAL STATISTICS

Railroad	Average amount received for each ton		Average receipts per ton per mile		Freight revenue per mile of road		Freight revenue per train mile	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$1.00571		\$0.04331		\$274.92		\$0.44367
Bullfrog-Goldfield Railroad	\$4.64345	3.07227	\$0.04897	.04877	\$888.44	1,401.35	\$3.81554	3.60092
Callente and Pioche Railroad								
Central Pacific Railway								
Eureka and Palisade Railway	1.53921	1.34642	.01795	.01567	719.25	1,180.85	1.00457	1.25255
Las Vegas and Tonopah Railroad	5.61379	5.88555	.04321	.03606	1,313.56	1,004.17	4.73989	2.63288
Nevada and California Railway	2.96811	3.06321	.02452	.02809	2,882.21	2,080.82	3.01658	2.69817
Nevada-California-Oregon Railway	3.68563	4.39456	.04948	.04662	1,318.42	1,440.93	1.78918	2.18579
Nevada Central Railroad	5.88463	6.98839	.06817	.06161	484.87	494.73	1.18968	1.59963
Nevada Northern Railway	4.21071	.66663	.04812	.01777	3,925.26	5,528.32	11.07188	6.50394
San Pedro, Los Angeles and Salt Lake Railroad	2.69719	2.48316	.01355	.01395	4,067.27	4,010.16	3.39556	3.64040
Silver Peak Railroad		3.36370		.19164		767.06		2.90498
Southern Pacific Company	3.27689	3.28804	.01165	.01211	8,653.76	8,564.94	4.22507	5.12653
Tonopah and Goldfield Railroad	2.67713	1.86814	.05417	.06518	10,144.28	6,056.82	13.21776	8.39688
Tonopah and Tidewater Railroad	3.85265	5.40550	.03921	.03919	1,481.10	1,868.54	3.06525	4.32085
Virginia and Truckee Railway	1.89137	1.77200	.06817	.06395	2,701.95	2,764.26	2.68270	3.09627

GENERAL STATISTICS

Railroad	Operating revenue per mile of road		Operating revenue per train mile		Operating expenses per mile of road		Operating expenses per train mile	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$471.86		\$0.84444		\$505.71		\$0.90887
Bullfrog-Goldfield Railroad	\$1,137.28	2,168.04	\$2,138.45	2,008.81	\$1,459.55	1,986.57	\$2,738.00	1,830.25
Callente and Pioche Railroad								
Central Pacific Railway								
Eureka and Palisade Railway	983.10	1,470.13	1,367.79	1,556.94	1,196.78	1,423.12	1,665.09	1,506.19
Las Vegas and Tonopah Railroad	2,775.42	1,925.86	2,527.11	2,067.76	2,473.83	1,435.27	2,262.51	1,945.00
Nevada and California Railway	4,386.11	3,018.30	3,225.12	3,006.62	2,604.99	1,968.31	1,987.54	1,936.69
Nevada-California-Oregon Railway	2,134.02	2,314.30	2,894.13	3,311.17	1,081.07	1,011.33	1,466.13	1,447.77
Nevada Central Railroad	808.92	808.01	1,981.89	2,515.86	685.30	559.51	1,679.08	1,742.12
Nevada Northern Railway	5,267.23	6,659.32	5,314.46	3,692.50	1,823.29	2,602.66	1,833.51	1,443.14
San Pedro, Los Angeles and Salt Lake Railroad	6,943.58	6,740.67	2,411.02	2,491.92	5,539.36	4,465.20	1,923.43	1,654.87
Silver Peak Railroad		1,270.94		1,973.51		1,203.64		1,967.91
Southern Pacific Company	14,527.98	14,167.72	3,083.55	3,272.63	9,367.38	8,069.30	1,983.88	1,861.63
Tonopah and Goldfield Railroad	13,916.34	8,318.27	7,281.82	5,119.86	9,988.65	6,290.20	5,200.47	3,834.71
Tonopah and Tidewater Railroad	2,280.76	2,534.02	2,344.94	2,188.17	1,398.81	1,655.49	1,468.24	1,428.64
Virginia and Truckee Railway	4,519.34	4,378.81	2,778.80	2,988.45	3,045.00	2,698.38	1,968.76	1,792.14

GENERAL STATISTICS

Railroad	Net operating revenue or deficit per mile of road		Average number of passengers per car mile		Average number of passengers per train mile		Average number of passenger cars per train mile		Average number of tons of freight per loaded car mile	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$33.87		5		5		1.01		7.62
Bullfrog-Goldfield Railroad	\$322.87	170.47	5	9	20	18	3.78	3.02	13.55	15.11
Callente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway	\$18.68	47.01	4	5	4	6	1.06	1.17	12.27	15.15
Las Vegas and Tonopah Railroad	801.58	80.50	7	4	22	10	3.03	2.57	13.88	16.83
Nevada and California Railway	1,731.12	1,050.08	8	11	32	25	4.04	3.78	17.14	14.82
Nevada-California-Oregon Railway	1,038.95	1,302.94	8	9	15	17	1.93	1.95	9.12	8.63
Nevada Central Railroad	123.62	248.50	6	8	7	10	1.17	1.29	6.22	6.31
Nevada Northern Railway	3,444.00	4,056.66	10	16	29	26	2.84	2.49	22.00	34.85
San Pedro, Los Angeles and Salt Lake Railroad	1,404.22	2,245.46	10	13	60	57	6.24	6.14	16.76	16.18
Silver Peak Railroad		67.80		16		6		1.58		6.21
Southern Pacific Company	5,163.60	6,108.42	12	16	79	73	6.68	6.61	16.96	16.74
Tonopah and Goldfield Railroad	3,977.68	2,088.07	8	11	45	31	5.84	4.31	24.58	23.29
Tonopah and Tidewater Railroad	883.95	878.53	6	7	16	14	2.79	3.04	14.97	16.73
Virginia and Truckee Railway	1,474.34	1,707.42			25	23				

NOTE—Figures in *italic* denote deficit.

GENERAL STATISTICS

Railroad	Average number of tons of freight per train mile		Average number of freight cars per train mile		Average number of loaded cars per train mile		Average number of empty cars per train mile		Average mileage operated during year	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....		10.24		1.89		1.34		.54		23.22
Bullfrog-Goldfield Railroad.....	59.65	73.83	8.83	9.30	4.40	4.89	3.50	3.42	81.10	82.06
Callente and Pioche Railroad.....										
Central Pacific Railway.....										
Eureka and Palisade Railway.....	55.95	79.94	6.93	10.09	4.56	5.28	2.37	4.79	88.00	88.00
Las Vegas and Tonopah Railroad.....	109.68	73.57	14.71	6.76	7.90	4.37	5.87	2.37	175.33	189.47
Nevada and California Railway.....	124.04	94.36	10.40	9.94	7.24	6.37	2.66	3.07	330.48	373.11
Nevada-California-Oregon Railway.....	36.90	38.67	6.09	6.94	4.06	4.48	1.94	2.37	158.70	176.72
Nevada Central Railroad.....	17.77	19.23	4.76	4.67	2.85	3.04	1.91	1.62	98.30	98.30
Nevada Northern Railway.....	230.08	366.08	20.52	19.28	10.46	10.51	9.07	7.84	155.58	165.08
San Pedro, Los Angeles and Salt Lake.....	246.22	260.85	22.99	25.71	14.69	16.13	7.41	8.68	1,082.80	1,105.30
Silver Peak Railroad.....		1.76		.96		.80		.19		19.00
Southern Pacific Company.....	362.67	423.46	30.94	35.84	21.38	25.29	8.62	9.60	5,531.55	5,591.17
Tonopah and Goldfield Railroad.....	243.96	152.16	14.69	10.54	9.92	6.53	3.83	3.17	109.06	109.40
Tonopah and Tidewater Railroad.....	79.98	110.25	9.12	10.65	5.34	6.59	3.35	3.06	158.00	180.85
Virginia and Truckee Railway.....	41.67	58.08							67.48	67.48

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Grain		Flour		Other mill products			Hay		Tobacco	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909	
Barnwell and Searchlight Railway		135		81		17			261		
Bullfrog-Goldfield Railroad	35	130	124	187		113	195	144			
Callente and Pioche Railroad											
Central Pacific Railway											
Eureka and Palisade Railway	55	372	130	169	336		418	256			
Las Vegas and Tonopah Railroad	1,282	400	661	582		224	2,309	790			
Nevada and California Railway	3,469	2,561	1,615	2,179	2,581	3,326	9,016	11,287			
Nevada-California-Oregon Railway	870	1,616	627	1,045	1,604	3,080	62	578			
Nevada Central Railroad	504	202	228	218			180	15			
Nevada Northern Railway	2,052	1,539	759	1,124	55	42	1,825	810			
San Pedro, Los Angeles and Salt Lake	44,378	53,764	6,921	9,202	8,947	9,391	13,881	14,401	41	34	
Silver Peak Railroad		39		43		9		78			
Southern Pacific Company	684,804	599,097	83,413	89,054	160,903	176,298	459,230	456,997	5,408	1,812	
Tonopah and Goldfield Railroad	2,882	2,362	1,101	1,001	170	247	4,688	4,923			
Tonopah and Tidewater Railroad	17	147	76	219	28	223	371	430			
Virginia and Truckee Railway	2,058	246	507	213	1,207	432	5,460	2,739			
Totals	722,416	652,650	96,162	105,317	175,831	198,352	497,585	498,709	5,444	1,846	

NOTE—The report of the Tonopah and Tidewater Railroad is for Nevada tonnage only.

The report of the Virginia and Truckee Railroad for the year 1908 is for total tonnage, and for 1909 represents six months of intrastate Nevada tonnage.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Ootton		Fruit and vegetables		Other products of agriculture		Total products of agriculture		Live stock	
	1906	1909	1906	1909	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway				50				504		
Bullfrog-Goldfield Railroad			153	611			507	1,185	25	30
Caliente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway			45	14	8		992	811	941	1,280
Las Vegas and Tonopah Railroad			1,092	1,437			5,324	3,423	605	491
Nevada and California Railway			6,314	6,542	44	52	23,569	25,947	4,832	6,445
Nevada-California-Oregon Railway			1,103	868			4,266	7,137	15,626	13,467
Nevada Central Railroad					30	12	892	447	1,870	1,450
Nevada Northern Railway			578	943			5,299	4,458	1,498	1,186
San Pedro, Los Angeles and Salt Lake			98,628	118,411	2,420	3,007	173,216	208,210	22,069	21,967
Silver Peak Railroad								169		
Southern Pacific Company	11,501	19,918	1,383,581	1,583,237	84,038	80,920	2,852,878	2,937,333	367,219	396,151
Tonopah and Goldfield Railroad			4,916	2,898			13,757	11,421	2,037	1,855
Tonopah and Tidewater Railroad			191	818			683	1,357		20
Virginia and Truckee Railway			207	108	27		9,466	3,778	4,284	185
Totals	11,501	19,918	1,486,308	1,715,917	86,567	84,041	3,080,814	3,266,750	421,006	441,476

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Dressed meats		Other packing-house products		Poultry, game, and fish		Wool		Hides and leather	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway										
Bullfrog-Goldfield Railroad			42							
Callente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway	9	6					79	58	12	16
Las Vegas and Tonopah Railroad	53		111	225						
Nevada and California Railway	1,132	1,165	244	104	12	11	228	472	59	11
Nevada-California-Oregon Railway	156	220	83	50	6	11	1,379	1,316	59	164
Nevada Central Railroad							159	218		
Nevada Northern Railway	26						411	309	49	79
San Pedro, Los Angeles and Salt Lake	94	74	4,709	3,581	1,171	1,514	3,718	5,162	1,000	1,895
Silver Peak Railroad										
Southern Pacific Company	29,586	25,532	43,339	41,668	32,187	34,059	21,104	24,016	19,073	20,089
Tonopah and Goldfield Railroad	1,509	1,280	141	848						6
Tonopah and Tidewater Railroad			25							
Virginia and Truckee Railway							435		10	
Totals	32,565	28,277	48,694	46,476	83,376	85,595	27,513	82,061	20,262	22,260

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Other products of animals		Total products of animals		Anthracite coal		Bituminous coal		Coke	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway										
Bullfrog-Goldfield Railroad			67	30			2,080	354		21
Callente and Pioche Railroad								6,986		80
Central Pacific Railway										
Eureka and Palisade Railway			1,041	1,340			2,275	370		
Las Vegas and Tonopah Railroad			769	716			13,078	6,412	24	23
Nevada and California Railway	525	374	7,032	8,582	28		40,544	19,580	369	1,109
Nevada-California-Oregon Railway	335	501	17,644	16,229			242	300		
Nevada Central Railroad			2,029	1,688			618	540		
Nevada Northern Railway			1,984	1,583			18,594	134,749		264
San Pedro, Los Angeles and Salt Lake			65,704	64,102		26	98,925	139,008	2,599	3,278
Silver Peak Railroad	32,943	29,919						441		33
Southern Pacific Company	115,545	118,753	628,033	657,298	249	335	382,795	371,062	156,352	178,689
Tonopah and Goldfield Railroad			3,687	3,980	224	22	24,747	9,407	464	578
Tonopah and Tidewater Railroad			25	20			578	6,958		80
Virginia and Truckee Railway			4,729	155			6,146	307		
Totals	149,348	149,547	732,764	755,682	501	383	540,620	696,564	159,808	179,155

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Ores		Stone, sand, etc.		Other products of mines		Total products of mines	
	1906	1909	1906	1909	1906	1909	1906	1909
Barnwell and Searchlight Railway		568				35		978
Bullfrog-Goldfield Railroad	79	7,352	30		286	3,243	5,649	17,957
Calliente and Pioche Railroad								
Central Pacific Railway								
Eureka and Palisade Railway	33,104	71,386				9	35,390	71,774
Las Vegas and Tonopah Railroad	6,661	5,209					19,761	11,644
Nevada and California Railway	138,868	65,082	1,371	8,624	6,224	8,610	187,902	102,955
Nevada-California-Oregon Railway	1	39	908	395	491	516	1,643	1,250
Nevada Central Railroad	156	147					774	687
Nevada Northern Railway	40,758	1,141,824	3,115	17,981		15,050	62,465	1,309,868
San Pedro, Los Angeles and Salt Lake Railroad	323,902	283,643	280,455	408,082	30,891	51,191	796,772	863,288
Silver Peak Railroad		272		10				756
Southern Pacific Company	574,080	587,980	1,142,947	939,619	2,190,316	1,839,163	4,896,749	3,911,848
Tonopah and Goldfield Railroad	316,574	282,704	127	98		112	842,196	282,921
Tonopah and Tidewater Railroad		8,008		287	3,946	2,588	4,424	12,981
Virginia and Truckee Railway	19,845	6,124	331	145	16,757	987	43,109	7,513
Totals	1,454,084	2,435,297	1,429,815	1,878,497	2,251,996	1,921,454	5,896,774	6,606,350

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Lumber		Other forest products		Total forest products		Petroleum and other oils	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway				1,082		1,082		1,206
Bullfrog-Goldfield Railroad	999	7,537	55	146	1,054	7,683	127	578
Caliente and Pioche Railroad								
Central Pacific Railway								
Eureka and Palisade Railway	2,450	1,315	145	70	2,595	1,385	65	94
Las Vegas and Tonopah Railroad	6,746	2,580	804	714	7,550	3,304	6,196	4,509
Nevada and California Railway	43,391	33,441	2,153	3,073	45,544	36,514	1,813	1,430
Nevada-California-Oregon Railway	18,362	16,340	3,533	3,192	21,895	19,532	538	542
Nevada Central Railroad	1,021	1,074	232	320	1,253	1,394	141	164
Nevada Northern Railway	33,949	21,064			33,949	21,064	273	756
San Pedro, Los Angeles and Salt Lake Railroad	334,840	330,203	1,303	2,556	336,143	332,759	9,498	13,491
Silver Peak Railroad		945		120		1,065		88
Southern Pacific Company	2,044,702	2,323,162	287,962	284,325	2,332,664	2,610,487	139,168	158,702
Tonopah and Goldfield Railroad	25,744	12,032			25,744	12,032	8,861	5,830
Tonopah and Tidewater Railroad	651	7,664		178	651	7,842	123	1,043
Virginia and Truckee Railway	7,583	584	11,697	3,069	19,280	3,653	4,440	60
Totals	2,520,438	2,761,441	307,904	296,985	2,828,342	3,060,266	171,242	188,193

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Sugar		Naval stores		Iron—Pig and bloom		Iron and steel rails		Other castings and machinery	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway										
Bullfrog-Goldfield Railroad	101	117							325	763
Caliente and Pioche Railroad										
Central Pacific Railway										
Eureka and Palisade Railway	41	51					35	39	134	197
Las Vegas and Tonopah Railroad	86	90						33	1,813	958
Nevada and California Railway	814	786			140	90	184	1,343	4,280	4,382
Nevada-California-Oregon Railway	647	686			1,051	1,719	200	982	523	324
Nevada Central Railroad	81	101							438	253
Nevada Northern Railway	173	254				174	694	662	14,332	3,126
San Pedro, Los Angeles and Salt Lake	28,352	18,786	10	35	3,883	6,688	8,802	4,044	37,338	33,191
Silver Peak Railroad						181		61		235
Southern Pacific Company	183,551	215,327	348	304	44,291	41,703	138,286	135,436	322,201	279,138
Tonopah and Goldfield Railroad	564	233	147	683	90	167	363	395	2,630	1,088
Tonopah and Tidewater Railroad	84	136						48	239	818
Virginia and Truckee Railway	112				22				546	210
Totals	214,606	286,567	505	1,032	49,477	50,727	148,574	142,983	384,769	324,741

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Bar and sheet metal		Cement, brick, and lime		Agricultural implements		Wagons, carriages, tools, etc.		Wines, liquors, and beers	
	1908	1909	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....				255						94
Bullfrog-Goldfield Railroad.....	97	312	231	1,007					327	913
Caliente and Pioche Railroad.....										
Central Pacific Railway.....	35	16	5	44	11	14	10	6	134	166
Eureka and Palisade Railway.....			2,543	977			64	20	2,618	1,787
Las Vegas and Tonopah Railroad.....			9,475	13,637	49	199	597	238	3,593	2,480
Nevada and California Railway.....	616	322	475	507	458	409	349	163	1,232	1,250
Nevada-California-Oregon Railway.....	289	68	22	43	10	13	44		159	191
Nevada Central Railroad.....			20,816	8,885		12	35	12	1,339	1,721
Nevada Northern Railway.....	240	466	62,544	66,213	1,314	1,972	3,924	2,907	8,932	9,817
San Pedro, Los Angeles and Salt Lake.....	14,959	11,907								121
Silver Peak Railroad.....				210						
Southern Pacific Company.....	93,368	79,386	810,965	978,772	14,214	15,282	21,794	16,899	275,827	230,162
Tonopah and Goldfield Railroad.....	20	275	4,149	2,499		12	193	61	2,737	1,845
Tonopah and Tidewater Railroad.....	96	284	217	823		12		12	356	947
Virginia and Truckee Railway.....	20		1,937	558	108	9	56		47	
Totals.....	109,720	93,036	913,379	1,074,480	16,164	17,937	27,066	20,318	297,301	251,484

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Household goods and furniture		Other manufactures		Total manufactures		Merchandise	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway.....				51				1,296
Bullfrog-Goldfield Railroad.....	42	39	894	2,828	2,144	1,664	1,896	3,889
Caliente and Pioche Railroad.....								
Central Pacific Railway.....								
Eureka and Palisade Railway.....	7	25	26	23	508	665	535	627
Las Vegas and Tonopah Railroad.....	137	34	2,337	1,543	15,793	9,951	5,258	2,590
Nevada and California Railway.....	481	37	7,081	6,927	29,713	31,871	30,391	34,509
Nevada-California-Oregon Railway.....	329	339	534	791	6,306	7,680	4,383	5,159
Nevada Central Railroad.....					895	765	1,644	228
Nevada Northern Railway.....	269	61			38,171	16,129	6,624	7,948
San Pedro, Los Angeles, and Salt Lake Railroad.....	10,545	5,446	35,979	39,522	238,080	214,024	76,569	73,673
Silver Peak Railroad.....		10				906		754
Southern Pacific Company.....	54,807	41,575	461,586	443,160	2,550,416	2,635,946	1,390,882	1,496,479
Tonopah and Goldfield Railroad.....	557	117			20,311	12,985	15,972	8,311
Tonopah and Tidewater Railroad.....	31	35	829	8,028	1,975	7,184	1,974	4,128
Virginia and Truckee Railway.....	165	10	1,394	43	8,847	895	10,582	3,259
Totals	67,370	47,728	511,290	497,917	2,911,453	2,947,100	1,546,540	1,642,150

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Miscellaneous		Total tonnage, entire line		Total tonnage, State of Nevada	
	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		160		5,724		5,724
Bullfrog-Goldfield Railroad	707	631	12,024	37,430	12,024	37,430
Callente and Pioche Railroad						
Central Pacific Railroad						
Eureka and Palsade Railway	65	77	41,121	77,179	41,121	77,179
Las Vegas and Tonopah Railroad	2,186	2,405	56,641	84,083	56,641	84,083
Nevada and California Railway	7,954	5,658	332,105	245,836	Not segregated	
Nevada-California-Oregon Railway	334	761	56,770	57,748		2
Nevada Central Railroad	195	1,416	7,882	6,905	7,882	6,905
Nevada Northern Railway	5,427	7,954	153,889	1,368,994	153,889	1,368,994
San Pedro, Los Angeles and Salt Lake Railroad	26,343	28,960	1,640,857	1,784,996	Not segregated	
Silver Peak Railroad		351		4,001		4,001
Southern Pacific Company	450,504	414,529	14,611,981	14,723,780	Not segregated	
Tonopah and Goldfield Railroad	7,643	7,816	429,250	349,455	429,250	349,455
Tonopah and Tidewater Railroad	189	355	61,068	63,515	9,899	34,297
Virginia and Truckee Railway	387	17	96,400	104,885	96,400	19,300
Totals	501,984	471,090	17,498,768	18,863,191	806,849	1,987,020

See note on page 124.

TAXES ON REAL AND PERSONAL PROPERTY OF RAILROADS OPERATING IN NEVADA, CALIFORNIA, UTAH, AND OREGON
COVERING PROPERTY USED IN OPERATION ONLY

Railroad	Nevada		California		Utah		Oregon	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$616.42		\$5,251.53				
Bullfrog-Goldfield Railroad	\$11,350.00	9,141.46						
Callente and Pioche Railroad								
Central Pacific Railway	182,009.52	179,943.11	\$550,282.63	630,721.52	\$130,464.91	\$114,262.45		\$204.00
Eureka and Palisade Railway	4,413.69	4,361.29						
Las Vegas and Tonopah Railroad	24,333.60	45,069.57						
Nevada and California Railway	90,945.93	71,983.19	5,254.07	5,069.65				
Nevada-California-Oregon Railway	1,973.85	2,147.94	8,733.66	9,895.60				
Nevada Central Railroad	4,733.00	4,684.10						
Nevada Northern Railway	19,153.30	20,976.00						
San Pedro, Los Angeles and Salt Lake Railroad	47,322.79	57,969.94	85,702.02	96,412.70	108,838.67	130,360.49		
Silver Peak Railroad		1,055.16						
Southern Pacific Company			140,767.75	108,693.66			\$2,271.33	246.17
Tonopah and Goldfield Railroad	55,419.03	45,850.68						
Tonopah and Tidewater Railroad		6,547.31	6,526.20	13,875.68				
Virginia and Truckee Railway	15,600.12	16,398.66						
Totals	\$457,254.13	\$466,144.81	\$797,266.33	\$569,720.34	\$239,303.58	\$244,622.94	\$2,271.33	\$450.17

TOTAL TAXES PAID IN VARIOUS STATES

Railroad	Nevada		California		Utah		Idaho	
	1908	1909	1908	1909	1908	1909	1908	1909
Barnwell and Searchlight Railway		\$516.42		\$5,326.53				
Bullfrog-Goldfield Railroad	\$11,350.00	\$9,141.46						
Calliente and Pioche Railroad								
Central Pacific Railway	225,658.97	235,772.00	\$671,176.81	746,885.81	\$135,516.04	\$119,494.41	\$9.59	\$7.56
Eureka and Palisade Railway	4,413.99	4,361.29			50.00	50.00		
Las Vegas and Tonopah Railroad	24,333.60	45,089.57						
Nevada and California Railway	90,945.93	71,993.19	5,254.07	5,069.65				
Nevada-California-Oregon Railway	2,218.25	2,354.75	8,933.66	10,085.60				
Nevada Central Railroad	4,733.00	4,684.10						
Nevada Northern Railway	19,278.30	21,101.00						
San Pedro, Los Angeles and Salt Lake Railroad	47,322.79	57,969.94	88,086.73	96,687.70	108,888.67	130,460.49		
Silver Peak Railroad		1,055.16						
Southern Pacific Company			140,767.75	108,693.66				
Tonopah and Goldfield Railroad	55,419.03	45,850.66						
Tonopah and Tidewater Railroad		6,547.31	7,326.96	13,775.68				
Virginia and Truckee Railway	15,600.12	16,388.66						
Totals	\$501,273.98	\$522,905.51	\$921,554.98	\$986,534.63	\$244,454.71	\$249,944.90	\$9.59	\$7.56

TOTAL TAXES PAID IN VARIOUS STATES

Railroad	Oregon		Various		Total taxes paid	
	1908	1909	1908	1909	1908	1909
Barnwell and Seacablight Railway						\$5,942.95
Bullfrog-Goldfield Railroad					\$11,350.00	9,141.46
Caliente and Pioche Railroad						
Central Pacific Railway		\$204.00	\$18.94	\$320.70	1,032,380.35	1,102,324.43
Eureka and Palisade Railway					4,463.98	4,411.29
Las Vegas and Tonopah Railroad					24,333.60	45,069.57
Nevada and California Railway					96,200.00	77,062.34
Nevada-California-Oregon Railway					11,061.91	12,450.35
Nevada Central Railroad					4,733.00	4,684.10
Nevada Northern Railway					19,278.30	21,101.00
San Pedro, Los Angeles and Salt Lake Railroad			\$356.07	\$385.48	244,663.26	285,463.61
Silver Peak Railroad						1,055.16
Southern Pacific Company	2,271.33	246.17	\$54,314.28	\$142,603.24	197,363.36	251,543.07
Tonopah and Goldfield Railroad					55,419.03	45,850.63
Tonopah and Tidewater Railroad			\$1,006.00	\$1,000.00	8,331.96	21,322.99
Virginia and Truckee Railway					15,600.12	16,398.63
Totals	\$2,271.33	\$450.17	\$55,694.29	\$143,969.42	\$1,725,168.98	\$1,903,802.19

NOTE—Taxes paid in various States: 1 Central Pacific Railway. Taxes paid in Wyoming.

2 San Pedro, Los Angeles, and Salt Lake Railroad. 1908: Illinois, \$14.40; general, \$841.67. 1909: Illinois, \$15.04; general, \$820.44.

3 Southern Pacific Company. 1908: Arizona, \$14,876; Kentucky, \$39,489.26. 1909: Arizona, \$15,431.40; Kentucky, \$127,171.76.

4 Tonopah and Tidewater Railroad. Taxes paid in New Jersey.

OFFICERS OF RAILROAD COMPANIES OPERATING IN NEVADA ON JUNE 30, 1909

Barnwell and Searchlight Railway Company

Directors—Benjamin P. Cheney, Boston, Mass.; Paul Morton, New York, N. Y.; Edward P. Ripley, Chicago, Ill.; Byron L. Smith, Chicago, Ill.; Charles Steele, New York, N. Y.; Howel Jones, Topeka, Kan.; H. Rieman Duval, New York, N. Y.; Thomas P. Fowler, New York, N. Y.; Walker D. Hines, New York, N. Y.; Charles S. Gleed, Topeka, Kan.; Edward J. Berwind, New York, N. Y.; John G. McCullough, Vermont; Henry C. Frick, Pittsburg, Pa.; Andrew C. Jobes, Wichita, Kan.

General Officers—President, E. P. Ripley, Chicago, Ill.; Second Vice-President, J. W. Kendrick, Chicago, Ill.; Third Vice-President, G. T. Nicholson, Chicago, Ill.; Fourth Vice-President, W. B. Jansen, Chicago, Ill.; Secretary and Treasurer, E. L. Copeland, Topeka, Kan.; Assistant Secretary and Treasurer, G. Holterhoff, Jr., Los Angeles, Cal.; General Counsel, Walker D. Hines, New York, N. Y.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; Deputy Comptroller, A. E. Waterhouse, New York, N. Y.; General Auditor, W. E. Bailey, Chicago, Ill.; Assistant General Auditor, J. E. Baxter, Chicago, Ill.; General Manager Eastern Lines, J. E. Hurley, Topeka, Kan.; General Manager Western Lines, C. W. Kouns, Amarillo, Tex.; General Manager Coast Lines, A. G. Wells, Los Angeles, Cal.; Chief Engineer System, W. B. Storey, Jr., Chicago, Ill.; General Superintendent, F. C. Fox, Topeka, Kan.; General Superintendent, H. W. Sharp, Newton, Kan.; General Superintendent, R. J. Parker, La Junta, Colo.; General Superintendent, I. L. Hibbard, Los Angeles, Cal.; Freight Traffic Manager, J. E. Gorman, Chicago, Ill.; Passenger Traffic Manager, W. J. Black, Chicago, Ill.; General Freight Agent, J. R. Koontz, Topeka, Kan.; General Freight Agent, W. G. Barnwell, Los Angeles, Cal.; General Passenger Agent, J. M. Connell, Topeka, Kan.; Land Commissioner, Howel Jones, Topeka, Kan.; Auditor Coast Lines, W. J. Healy, Los Angeles, Cal.

Bullfrog-Goldfield Railroad Company

Directors—C. B. Zabriskie, New York, N. Y.; Arthur Brock, Lebanon, Pa.; Henry W. Biddle, Philadelphia, Pa.; Rudolph Ellis, Philadelphia, Pa.; C. A. Higbee, Philadelphia, Pa.; W. Hinckle Smith, Philadelphia, Pa.; John S. Cook, Goldfield, Nevada.

Principal Officers—President, C. B. Zabriskie, New York, N. Y.; Secretary and Treasurer, Clyde A. Heller, Philadelphia, Pa.; Auditor, B. W. Fernald, Los Angeles, Cal.; General Superintendent, John Ryan, Stagg, Cal.; Traffic Manager, W. R. Alberger, Los Angeles, Cal.

Central Pacific Railway Company

Directors—E. H. Harriman, New York City, N. Y.; E. E. Calvin, San Francisco, Cal.; Wm. F. Herrin, San Francisco, Cal.; William Hood, San Francisco, Cal.; W. R. Scott, San Francisco, Cal.; G. L. King, San Francisco, Cal.; C. H. Redington, San Francisco, Cal.; Paul Shoup, San Francisco, Cal.; W. H. Bancroft, San Francisco, Cal.

Principal Officers—President, E. H. Harriman, New York City, N. Y.; Vice-President, E. E. Calvin, San Francisco, Cal.; Second Vice-President, C. C. Tegethoff, New York City, N. Y.; Third Vice-President, C. H. Redington, San Francisco, Cal.; Secretary, G. L. King, San Francisco, Cal.; Treasurer, A. K. Van Deventer, New York City, N. Y.; Chief Counsel, Wm. F. Herrin, San Fran-

cisco, Cal.; Comptroller, Wm. Mahl, New York City, N. Y.; Auditor, C. B. Seger, San Francisco, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Land Commissioner, B. A. McAllaster, San Francisco, Cal. All other officers reported by Southern Pacific Company, lessee.

Eureka and Palisade Railway Company

Directors—M. L. Requa, San Francisco, Cal.; H. H. Taylor, San Francisco, Cal.; Charles Read, Salt Lake City, Utah; Chas. L. Rood, Salt Lake City, Utah; G. D. Abbott, Palisade, Nevada.

Principal Officers—President, M. L. Requa, San Francisco, Cal.; Secretary and Treasurer, G. D. Abbott, Palisade, Nevada; Attorney or General Counsel, Curtis H. Lindley, San Francisco, Cal.; General Superintendent, G. D. Abbott, Palisade, Nevada; Assistant Superintendent, A. R. Randolph, Palisade, Nevada.

Las Vegas and Tonopah Railroad Company.

Directors—W. A. Clark, Butte, Mont.; R. C. Kerens, St. Louis, Mo.; J. Ross Clark, Los Angeles, Cal.; C. O. Whittemore, Los Angeles, Cal.; W. A. Clark, Jr., Los Angeles, Cal.; Walter M. Clark, Los Angeles, Cal.; W. H. Comstock, Los Angeles, Cal.

Principal Officers—President, J. Ross Clark, Los Angeles, Cal.; Vice-President, C. O. Whittemore, Los Angeles, Cal.; Secretary, W. H. Comstock, Los Angeles, Cal.; Treasurer, R. C. Rankin, Los Angeles, Cal.; Attorney, C. O. Whittemore, Los Angeles, Cal.; Auditor, J. Q. Goss, Jr., Los Angeles, Cal.; Chief Engineer, Arthur Maguire, Los Angeles, Cal.; Superintendent, F. M. Grace, Las Vegas, Nevada; Traffic Manager, E. W. Gillett, Los Angeles, Cal.

Nevada and California Railway Company

Directors—E. E. Calvin, San Francisco, Cal.; P. F. Dunne, San Francisco, Cal.; Wm. F. Herrin, San Francisco, Cal.; William Hood, San Francisco, Cal.; C. H. Redington, San Francisco, Cal.

Principal Officers—President, E. E. Calvin, San Francisco, Cal.; Vice-President, William Hood, San Francisco, Cal.; Secretary, G. L. King, San Francisco, Cal.; Treasurer, C. H. Redington, San Francisco, Cal.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; C. B. Seger, Auditor, San Francisco, Cal.; General Manager, W. H. Bancroft, Salt Lake City, Utah; Chief Engineer, Wm. Hood, San Francisco, Cal.; General Superintendent, J. M. Davis, Salt Lake City, Utah; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; General Freight Agent, G. W. Luce, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.

Nevada-California-Oregon Railway Company

Directors—D. C. Moran, New York, N. Y.; A. D. Moran, New York, N. Y.; T. F. Dunaway, Reno, Nevada; F. R. Lewis, Reno, Nevada; A. H. Manning, Reno, Nevada.

Principal Officers—President, D. C. Moran, New York, N. Y.; Vice-President, T. F. Dunaway, Reno, Nevada; Secretary, F. R. Lewis, Reno, Nevada; Treasurer, A. D. Moran, New York, City, N. Y.; Attorney, E. R. Dodge, Reno, Nevada; Auditor, F. R. Lewis, Reno, Nevada; General Manager, T. F. Dunaway, Reno, Nevada; Chief Engineer, Geo. S. Oliver, Reno, Nevada; Superintendent, W. A. Dunaway, Reno, Nevada; Traffic Manager, J. M. Crawley, Reno, Nevada.

The Nevada Central Railroad Company

Directors—J. G. Phelps Stokes, New York City, N. Y.; I. N. Phelps Stokes, New York City, N. Y.; Cephas Brainerd, New York, N. Y.; Jas. Wm. McCulloch, New

York, N. Y.; Ellsworth Daggett, Salt Lake City, Utah; Henry W. Dyer, Austin, Nevada; John M. Hiskey, Austin, Nevada.

Principal Officers—President, J. G. Phelps Stokes, New York, N. Y.; First Vice-President, Cephas Brainerd, New York, N. Y.; Secretary and Treasurer, J. M. Hiskey, Austin, Nevada; Auditor, J. M. Hiskey, Austin, Nevada; Assistant Auditor, H. W. Dyer, Austin, Nevada; General Manager, Jas. W. McCulloch, New York, N. Y.; General Superintendent, J. M. Hiskey, Austin, Nevada.

Nevada Northern Railway Company

Directors—Danl. Guggenheim, New York, N. Y.; S. W. Eccles, New York, N. Y.; W. B. Thompson, New York, N. Y.; Jno. N. Steele, New York, N. Y.; J. K. MacGowan, New York, N. Y.; Jas. Phillips, Jr., New York, N. Y.; F. W. Hills, New York, N. Y.; W. Hinckle Smith, New York, N. Y.; W. E. Bennett, New York, N. Y.

Principal Officers—Chairman of Board, Danl. Guggenheim, New York, N. Y.; President, S. W. Eccles, New York, N. Y.; First Vice-President, W. B. Thompson, New York, N. Y.; Second Vice-President, L. G. Cannon, East Ely, Nevada; Secretary, W. E. Bennett, New York, N. Y.; Treasurer, C. K. Lipman, New York, N. Y.; General Counsel, C. H. Lindley, San Francisco, Cal.; Comptroller, F. W. Hills, New York, N. Y.; Auditor, R. S. Durkee, East Ely, Nevada; General Manager, L. G. Cannon, East Ely, Nevada; General Superintendent, T. J. Duddleson, East Ely, Nevada.

San Pedro, Los Angeles and Salt Lake Railroad Company

Directors—W. A. Clark, Butte, Mont.; E. H. Harriman, New York, N. Y.; R. S. Lovett, New York, N. Y.; R. C. Kerens, St. Louis, Mo.; Thos. Kearns, Salt Lake City, Utah; W. H. Bancroft, Salt Lake City, Utah; J. Ross Clark, Los Angeles, Cal.; W. R. Kelly, Los Angeles, Cal.; H. I. Bettis, Los Angeles, Cal.; W. G. Kerchhoff, Los Angeles, Cal.; T. F. Miller, Los Angeles, Cal.; W. H. Comstock, Los Angeles, Cal.

Principal Officers—President, W. A. Clark, New York, N. Y.; First Vice-President, W. H. Bancroft, Salt Lake City, Utah; Second Vice-President, J. Ross Clark, Los Angeles, Cal.; Secretary, W. H. Comstock, Los Angeles, Cal.; Treasurer, W. H. Leete, Los Angeles, Cal.; General Counsel, W. R. Kelly, Los Angeles, Cal.; Auditor, H. I. Bettis, Los Angeles, Cal.; General Manager, R. E. Wells, Los Angeles, Cal.; Chief Engineer, E. G. Tilton, Los Angeles, Cal.; Traffic Manager, F. A. Wann, Los Angeles, Cal.; General Passenger Agent, T. C. Peck, Los Angeles, Cal.; Division Superintendent, T. P. Cullen, Los Angeles, Cal.; Division Superintendent, H. E. Van Housen, Salt Lake City, Utah.

Silver Peak Railroad Company

Directors—Geo. T. Oliver, Pittsburg, Pa.; Geo. O. Bradley, Kelvin, Ariz.; M. L. Effinger, San Francisco, Cal.; F. L. Voorhees, Blair, Nevada; S. H. Fine, Blair, Nevada.

Principal Officers—President, Geo. T. Oliver, Pittsburg, Pa.; First Vice-President, Geo. O. Bradley, Kelvin, Ariz.; Secretary, F. L. Voorhees, Blair, Nevada; Treasurer, F. L. Voorhees, Blair, Nevada; General Solicitor, F. L. Voorhees, Blair, Nevada; Attorneys, Bartlett, Thatcher & Gibbons, Tonopah, Nevada; Auditor, R. A. Lennon, Blair, Nevada; General Manager, Edmund Jussen, Blair, Nevada; General Freight and Passenger Agent, F. L. Voorhees, Blair, Nevada.

Southern Pacific Company

Directors—W. Bayard Cutting, New York, N. Y.; Henry W. de Forest, Oyster Bay, N. Y.; Robert Goelet, Newport, R. I.; Robert W. Goelet, Newport, R. I.; E. H.

Harriman, Arden, N. Y.; Marvin Hughitt, Chicago, Ill.; H. E. Huntington, San Francisco, Cal.; R. S. Lovett, New York, N. Y.; Clarence H. Mackay, New York, N. Y.; Wm. Mahl, New York, N. Y.; Ogden Mills, Staatsburg, N. Y.; Chas. A. Peabody, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; Frank A. Vanderlip, New York, N. Y.; A. K. Van Deventer, New York, N. Y.

Principal Officers—President, E. H. Harriman, New York, N. Y.; Vice-President and General Counsel, R. S. Lovett, New York, N. Y.; Vice-President and Traffic Director, J. C. Stubbs, Chicago, Ill.; Vice-President and Director of Maintenance and Operation, J. Kruttschnitt, Chicago, Ill.; Assistant Director of Maintenance and Operation, W. B. Scott, Chicago, Ill.; Vice-President and General Manager Lines between El Paso, Sparks and Ashland, E. E. Calvin, San Francisco, Cal.; W. R. Scott, Assistant General Manager, San Francisco, Cal.; Director of Purchases, W. V. S. Thorne, New York, N. Y.; Clerk and Secretary, Alex. Millar, New York, N. Y.; Assistant Clerk and Assistant Secretary, Joseph Hellen, New York, N. Y.; Assistant Clerk, John B. Weaver, Beechmont, Ky.; Comptroller, Wm. Mahl, New York, N. Y.; Assistant Comptroller, H. B. Johnson, New York, N. Y.; General Auditor, Erastus Young, Omaha, Nebr.; Auditor, C. B. Seger, San Francisco, Cal.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; Attorney, Maxwell Evarts, New York, N. Y.; Treasurer, A. K. Van Deventer, New York, N. Y.; Assistant Treasurer, C. H. Redington, San Francisco, Cal.; Assistant Traffic Director, E. O. McCormick, Chicago, Ill.; Assistant Traffic Director, P. C. Stohr, Chicago, Ill.; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; Passenger Traffic Manager, Chas. S. Fee, San Francisco, Cal.; General Freight Agent, G. W. Luce, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; General Manager Lines in Oregon, J. P. O'Brien, Portland, Oreg.; General Purchasing Agent, I. O. Rhoades, San Francisco, Cal.; General Superintendents—J. H. Young, San Francisco, Cal.; H. V. Platt, Los Angeles, Cal. Lines east of Sparks: General Manager, W. H. Bancroft, Salt Lake City, Utah; General Superintendent, J. M. Davis, Salt Lake City, Utah; Superintendent, E. C. Manson, Ogden, Utah; Assistant Superintendents—T. F. Rowlands, Ogden, Utah; H. L. Bell, Sparks, Nevada; B. A. Campbell, Ogden, Utah; F. W. Easton, Imlay, Nevada; D. Hickey, Sparks, Nevada; D. J. Malone, Ogden, Utah; T. A. McKinstry, Ogden, Utah; W. J. Stinson, Sparks, Nevada; W. J. Toy, Ogden, Utah; T. W. Fitzgerald, Ogden, Utah.

Tonopah and Goldfield Railroad Company

Directors—James S. Austin, Philadelphia, Pa.; M. B. Cutter, South Bethlehem, Pa.; C. A. Danill, Philadelphia, Pa.; C. A. Higbee, Philadelphia, Pa.; Thos. M. King, Philadelphia, Pa.; Chas. E. Knox, Chas. R. Miller, Philadelphia, Pa.; Henry D. Moore, Philadelphia, Pa.; Geo. S. Nixon, Winnemucca, Nevada; Richard G. Park, Philadelphia, Pa.; Wm. M. Potts, Wyebrooke, Philadelphia, Pa.; R. H. Rushton, Philadelphia, Pa.; Harvey Whiteman, Wilmington, Del.

Principal Officers—Chairman of Board, Thos. M. King, Philadelphia, Pa.; First Vice-President, R. H. Rushton, Philadelphia, Pa.; Second Vice-President, James S. Austin, Philadelphia, Pa.; Assistant Secretary, Wm. F. Henshaw, Philadelphia, Pa.; Treasurer, R. H. Rushton, Philadelphia, Pa.; Auditor, A. J. Lyon, Tonopah, Nevada; General Superintendent, H. R. Hanlin, Tonopah, Nevada; Traffic Manager, W. D. Forster, Tonopah, Nevada.

Tonopah and Tidewater Railroad Company

Directors—F. M. Smith, Oakland, Cal.; De Witt Van Buskirk, New York, N. Y.; C. B. Zabriskie, New York City, N. Y.; J. W. Hardenberg, Jersey City, N. J.;

J. A. Middleton, New York, N. Y.; C. S. Noe, Bayonne, N. J.; Geo. Carragan, Bayonne, N. J.

Principal Officers—President, F. M. Smith, Oakland, Cal.; Vice-President, De Witt Van Buskirk, New York, N. Y.; Secretary, C. B. Zabriskie, New York, N. Y.; General Solicitor, De Witt Van Buskirk, New York, N. Y.; Attorney, W. P. Johnson, San Francisco, Cal.; Auditor, B. W. Fernald, Los Angeles, Cal.; General Manager, John Ryan, Stagg, Cal.; Chief Engineer, C. M. Rasor, Los Angeles, Cal.; Superintendent, W. W. Cahill, Stagg, Cal.; Traffic Manager, W. R. Alberger, Los Angeles, Cal.

Virginia and Truckee Railway

Directors—D. O. Mills, New York, N. Y.; H. M. Yerington, Carson City, Nevada; W. E. Sharon, Virginia City, Nevada; J. W. Eckley, Virginia City, Nevada; W. E. F. Deal, Virginia City, Nevada; Jas. Newlands, Jr., San Francisco, Cal.; Geo. T. Mills, Carson City, Nevada; A. M. Ardery, Carson City, Nevada; E. B. Yerington, Carson City, Nevada.

Principal Officers—President, D. O. Mills, New York, N. Y.; First Vice-President, H. M. Yerington, Carson City, Nevada; Secretary, E. B. Yerington, Carson City, Nevada; Treasurer, Agency Bank of California, Virginia City, Nevada; Attorney, W. E. F. Deal, Virginia City, Nevada; Auditor, E. B. Yerington, Carson City, Nevada; General Manager, H. M. Yerington, Carson City, Nevada; Chief Engineer, W. H. Kirk, Carson City, Nevada; General Superintendent, A. M. Ardery, Carson City, Nevada; General Freight and Passenger Agent, E. B. Yerington, Carson City, Nevada.

ANNUAL REPORTS
OF
Telegraph, Telephone, Express, and Car
Companies, and Electric Rail-
ways for 1908-1909

ANNUAL REPORTS OF WELLS, FARGO & COMPANY FOR THE YEARS ENDING JUNE 30, 1908 AND 1909

Directors—Dudley Evans, New York, N. Y.; F. D. Underwood, New York, N. Y.; E. H. Harriman, New York, N. Y.; H. E. Huntington, San Francisco, Cal.; J. J. McCook, New York, N. Y.; G. E. Gray, San Francisco, Cal.; J. Krutchnitt, Chicago, Ill.; W. V. S. Thorne, New York, N. Y.; W. F. Herrin, San Francisco, Cal.; A. K. Van Deventer, New York, N. Y.; Wm. Mahl, New York, N. Y.; F. V. S. Crosby, New York, N. Y.; H. W. de Forest, New York, N. Y.

Principal Officers—Chairman of the Board, E. H. Harriman, New York, N. Y.; President, Dudley Evans, New York, N. Y.; Vice-President and General Manager Atlantic Department, E. A. Stedman, New York, N. Y.; Vice-President and General Manager Central Department, R. A. Wells, Kansas City, Mo.; Vice-President and General Manager Pacific Department, A. Christeson, San Francisco, Cal.; Secretary and Treasurer, A. W. Zimmermann, New York, N. Y.; Attorney or General Counsel, C. W. Stockton, New York, N. Y.; General Auditor, Richard Burr, New York, N. Y.; Traffic Manager, J. D. Ludlow, New York, N. Y.; Assistant Traffic Manager, G. S. Lee, New York, N. Y.

Financial Statements

<i>Capital Stock</i>	1908	1909
Number of shares, common stock.....	80,000	80,000
Number of shares, preferred stock.....	None	None
Par value per share, common stock.....	\$100.00	\$100.00
Par value per share, preferred stock.....	None	None
Total par value outstanding, common.....	\$8,000,000.00	\$8,000,000.00
Total par value outstanding, preferred.....	None	None
Dividends declared during year, common.....	10 per cent	10 per cent
Dividends declared during year, common.....	\$800,000.00	\$800,000.00
Dividends declared during year, preferred.....	None	None
Funded debt.....	None	None
<i>Operating Income</i>		
Gross receipts from operation.....	\$24,490,669.06	\$24,476,452.37
Express privileges, debit.....	11,064,785.78	11,416,199.60
Operating revenues.....	\$13,425,913.28	\$13,060,252.77
Operating expenses.....	10,310,887.62	9,664,933.85
Net operating revenue.....	\$3,115,025.66	\$3,395,298.92
Outside operations.....		
Total net revenue.....	\$3,115,025.66	\$3,395,298.92
Taxes accrued.....		132,890.04
Operating income.....	\$3,115,025.66	\$3,262,478.88
<i>Other Income</i>		
Dividends declared on stocks owned.....	175,000.00	166,920.00
Interest on funded debt owned.....	88,083.33	180,746.15
Interest on other securities, loans, etc.....	795,018.92	834,109.45
Miscellaneous income.....	80,789.34	220,124.86
Gross corporate income (carried forward).....	\$4,253,917.25	\$4,664,379.34

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

<i>Other Income</i>	1908	1909
Brought forward—Gross corporate income	\$4,253,917.25	\$4,664,379.34
Deductions from income—Interest	73,301.51	
Net corporate income	\$4,180,615.74	\$4,664,379.34
Disposition of corporate income—Dividends on common stock	800,000.00	800,000.00
Balance forward to credit of profit and loss	\$3,380,615.74	\$3,864,379.34
<i>Profit and Loss Account</i>		
Credit—Balance June 30, 1907	\$5,531,545.28	
Balance June 30, 1908		\$3,310,336.32
Balances brought forward from income account	3,380,615.74	3,864,379.34
Additions for year		843,261.69
Total credit	\$8,912,161.02	\$8,017,977.35
Debit—To reserve	\$5,210,314.16	\$3,247,267.74
Sundry debits	19,180.54	16,967.14
To reserve	372,330.00	
Balance credit for year	3,310,336.32	4,753,842.47
Total debit	\$8,912,161.02	\$8,017,977.35

Operating Revenues for Year ending June 30, 1909

Express revenue	\$24,582,069.86
Miscellaneous transportation revenue	632.11
Custom-house brokerage fees	52,547.43
Order and commission department	4,672.43
Rents of buildings and other property	2,616.64
Money orders—Domestic	132,258.77
Money orders—Foreign	471.21
Travelers' checks—Domestic	10,849.48
"C. O. D." checks	206,559.00
Telegraphic transfers	8,371.01
Other revenue—Financial Department	14,102.72
Miscellaneous revenue	2,963.24
Gross receipts from operation	\$25,020,133.90
Deductions	543,701.53
Balance, gross receipts	\$24,476,432.37
Express privileges, debit	11,416,199.60
Total operating revenues	\$13,060,232.77

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

Amounts Paid to Other Carriers in Nevada for Express Privileges during Year ending June 30, 1909

Name	Percentage of gross receipts	Amount
Barnwell and Searchlight Railway.....	55	\$157.27
Bullfrog-Goldfield Railroad.....	40	2,139.62
Eureka and Palisade Railway (1 cent per pound).....	—	2,635.39
Las Vegas and Tonopah Railroad.....	50	8,441.42
Nevada-California-Oregon Railway.....	47½	6,296.14
Nevada Central Railroad.....	50	1,644.41
Nevada Northern Railway.....	50	10,444.06
San Pedro, Los Angeles and Salt Lake Railroad.....	50	125,552.92
Silver Peak Railroad.....	40	776.43
Southern Pacific Company.....	40	1,813,122.67
Tonopah and Goldfield Railroad.....	40	19,366.92
Tonopah and Tidewater Railroad.....	50	6,438.85
Virginia and Truckee Railway.....	50	9,127.96
Total		\$2,006,144.06

Operating Expenses for Year ending June 30, 1908

Item	Amount
Express privileges.....	\$11,064,785.78
General salaries.....	1,782,715.00
General expenses.....	274,510.01
Local office salaries.....	3,742,211.40
Local office expenses.....	453,901.15
Rents.....	431,453.45
Stable expenses.....	1,023,125.06
Loss and damage.....	328,230.33
Personal property charged to expenses.....	371,743.26
Stationery and printing.....	232,657.52
Insurance.....	86,893.64
Pensions.....	20,061.93
Other expenses.....	1,428,114.03
Taxes.....	135,270.84
Total operating expenses and taxes	\$21,375,673.40

Operating Expenses for Year ending June 30, 1909

<i>Maintenance—</i>	
Superintendence.....	\$4,804.55
Buildings, fixtures, and grounds.....	31,086.57
Office equipment.....	89,025.86
Cars, repairs.....	19,445.57
Cars, depreciation.....	16,040.00
Horses.....	103,952.68
Vehicles, repairs.....	90,985.22
Vehicles, renewals.....	31,162.37
Stable equipment.....	44,564.47
Transportation equipment.....	56,825.28
Other expenses.....	—
Total	\$490,902.37
Maintaining joint facilities, debit.....	3,590.68
Maintaining joint facilities, credit.....	2,704.78
Total maintenance	\$491,788.27

NOTE—Figures in italic denote deductions.

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

Traffic Expenses—

Superintendence	\$50,450.29
Outside agencies	52,034.29
Advertising	5,676.67
Traffic associations	7,890.72
Stationery and printing	29,017.88
Other expenses	153.11
Total traffic expenses	\$145,222.91

Transportation Expenses—

Superintendence	\$493,898.87
Office employees	2,290,751.52
Commissions	1,500,960.93
Wagon employees	1,120,259.98
Office supplies and expenses	245,357.30
Rent of local offices	291,662.89
Stable employees	154,092.08
Stable supplies and expenses	555,129.18
Train employees	910,131.09
Train supplies and expenses	67,207.00
Transfer employees	283,777.30
Transfer expenses	11,308.08
Stationery and printing	266,493.32
Loss and damage—Freight	189,525.06
Loss and damage—Money	13,418.80
Damage to property	1,468.65
Injuries to persons	15,282.77
Other expenses	723.88
Total	\$8,381,423.70
Operating joint facilities, debit	104,832.60
Operating joint facilities, credit	110,030.15

Total transportation expenses **\$8,375,226.15**

General Expenses—

Salaries and expenses of general officers	\$66,902.88
Salaries and expenses of clerks and attendants	439,972.85
General office supplies and expenses	40,216.53
Law expenses	25,211.45
Insurance	23,889.96
Pensions	14,274.19
Stationery and printing	20,888.20
Other expenses	21,334.44

Total **\$652,690.50**

General administration joint facilities, debit

6.02

General administration joint facilities, credit

Total general expenses **\$652,696.52**

Total operating expenses **\$9,664,933.85**

NOTE—Figures in italic denote deductions.

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

Miles Operated in Nevada

1908		1909	
Steam railroads.....	1,725.37	Steam railroads.....	1,761.56
Steamboat mileage.....		Steamboat mileage.....	20.25
Stage lines.....	206.00	Stage lines.....	106.25
Total.....	1,933.37	Total.....	1,890.06

Total Mileage Operated

1908		1909	
Steam railroads.....	48,576.04	Steam railroads.....	52,555.28
Electric railroads.....	1,180.11	Electric railroads.....	1,438.76
Stage lines.....	932.12	Steamboat lines.....	277.87
Steamboat lines.....	336.65	Stage lines.....	860.12
Ocean steamers.....	14,449.00	None—Ocean lines omitted in 1909	
Total.....	65,473.92	Total.....	56,152.03

ANNUAL REPORT OF THE PULLMAN COMPANY FOR THE YEAR
ENDING JULY 31, 1909

1. *Name:* THE PULLMAN COMPANY (organized under the laws of Illinois).

2. *Directors and Officers:*

Directors—Henry C. Hulbert, Robert T. Lincoln, Norman B. Ream, William K. Vanderbilt, J. Pierpont Morgan, John S. Runnells, Frederick W. Vanderbilt, W. Seward Webb, John J. Mitchell, Chauncey Keep, G. F. Baker.

Officers—President, Robert T. Lincoln, Chicago, Ill.; Vice-President and General Counsel, John S. Runnells, Chicago, Ill.; Secretary, A. S. Weinsheimer, Chicago, Ill.; Treasurer, K. Demmler, Chicago, Ill.

3. *Report of Mileage and Income Account:*

Total mileage (track).....	202,645 miles
Gross earnings of cars.....	\$31,686,999.29
Operating expenses, including taxes and amount provided for depreciation of property.....	22,311,664.69
Net earnings.....	\$9,375,334.60
Less proportion of net earnings due other interests and associations.....	541,289.67
Net revenue from earnings of cars.....	\$8,834,044.93

4. *Taxes and Dividends:*

Taxes paid (included in operating expenses).....	\$492,172.14
Dividends (from all branches of the company's business).....	\$7,999,070.00

5. *Nevada Business:*

Nevada mileage.....	1,332.30 miles
Total number of cars in regular operation in Nevada, including the number passing through the State, the number from within to without, and from without to within.....	35.062 Standard 16.678 Tourist
Total average (daily).....	51.740
Gross revenue from earnings of cars, segregated to Nevada on a mileage basis.....	\$204,769.01
Operating expenses, segregated on same basis.....	146,689.19
Net revenue from earnings from cars, segregated on above basis.....	\$58,079.82
Taxes paid in Nevada.....	\$2,493.39

ANNUAL REPORT OF THE PULLMAN COMPANY—*Continued*6. *Financial Statement:*

<i>Assets</i>	
4,742 cars and equipment	\$68,273,653.93
Amount invested in other car associations controlled and operated by this company	809,243.62
Real estate and Pullman Building, Chicago	1,068,759.04
Other real estate	38,257.14
Operating supplies, linen, etc.	3,174,062.27
Securities	10,559,894.88
Cash	11,618,522.48
Accounts receivable	3,871,706.24
The Pullman Company Manufacturing Department—Investment account	23,251,373.60
Total assets	\$122,665,473.20
<i>Liabilities</i>	
Capital stock issued, 1,000,000 shares, par value, \$100 each	\$100,000,000.00
Accounts payable	3,860,705.80
Reserves for depreciation and adjustment accounts	3,808,848.80
Net surplus	9,995,918.60
Total liabilities	\$122,665,473.20

ANNUAL REPORT OF THE WESTERN UNION TELEGRAPH COMPANY
FOR THE YEAR ENDING JUNE 30, 19081. *List of Officers and Directors:*

Board of Directors—Thos. T. Eckert (Chairman), R. C. Clowery, J. T. Terry, G. J. Gould, E. Gould, J. H. Schiff, F. J. Gould, W. L. Bull, J. J. Slocum, T. H. Hubbard, J. H. Hyde, Chas. Lanier, J. P. Morgan, C. M. Depew, H. M. Flagler, J. J. Astor, Oliver Ames, C. S. Shepard, J. B. Van Every, J. Stillman, T. F. Clark, E. H. Harriman, H. Gould, J. J. Mitchell, H. A. Bishop, H. C. Fahnestock, H. Walters, G. W. E. Atkins.

Officers—R. C. Clowery, President and General Manager; G. J. Gould, Vice-President; J. B. Van Every, Vice-President; T. F. Clark, Vice-President; G. W. E. Atkins, Vice-President; A. R. Brewer, Secretary; M. T. Wilbur, Treasurer; J. B. Van Every, Auditor; J. F. Dillon, General Counsel; G. H. Fearons, General Attorney; R. Taggart, Solicitor; H. D. Estabrook, Solicitor.

Officers Pacific Division—F. Jaynes, General Superintendent, San Francisco, Cal.; I. N. Miller, Assistant General Superintendent, San Francisco, Cal.; A. H. May, District Superintendent, San Francisco, Cal.; R. T. Reid, District Superintendent, Seattle, Wash.; F. H. Lamb, District Superintendent, Los Angeles, Cal.

2. *Mileage and Value of Property for Taxation in Nevada:*

1,487.49 miles of poles at \$100	\$148,749.00
3,753.06 miles of copper wire at \$20	75,061.20
3,154.12 miles of iron wire at \$10	31,541.20
Total	\$255,351.40

ANNUAL REPORT OF WESTERN UNION TELEGRAPH CO.—Continued

3. *Capital Stock and Funded Debt:*

Capital stock issued and outstanding	\$99,817,100.00
Funded debt issued and outstanding	38,645,000.00
Total capital stock and funded debt	\$138,462,100.00
Cash dividends paid	\$1,714,571.50
Stock dividends paid	2,447,100.00
Total dividends	\$4,161,671.50
Interest paid on funded debt	1,732,250.00

4. *Balance Sheet:**Assets*

Telegraph lines, stocks owned of leased telegraph companies that are merged in Western Union system, franchises, patents, etc.	\$123,139,624.71
Stocks and bonds of leased telegraph companies received in exchange for collateral trust bonds	8,645,000.00
Stocks of not leased telegraph companies, and other securities	16,497,864.85
Real estate	5,088,359.18
Supplies and material in supply department	1,137,475.93
Sundry accounts receivable, etc.	2,368,746.24
Cash	3,278,733.70
Total assets	\$160,155,804.61

Liabilities

Capital stock	\$99,817,100.00
Funded debt	38,645,000.00
Gold and Stock Telegraph Company for stocks of other companies held through lease of that company until 1881	1,946,592.00
Sundry accounts payable, including dividend July 15, 1908	3,755,072.14
Surplus of income prior to October 1, 1881	1,598,184.03
Surplus of income subsequent to October 1, 1881	14,393,856.44

Total liabilities	\$160,155,804.61
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5. *Income Account:*

Revenues	\$28,582,212.09
Expenses	25,179,215.33
Net revenue	\$3,402,996.76
Interest on bonds	1,732,250.00
Profits	\$1,670,746.76
Appropriated for cash dividends	1,714,571.50
Deficit	\$43,824.74
Surplus July 1, 1907	\$16,884,781.18
Less deficit as above	43,824.74
	\$16,840,956.44
Appropriated for stock dividends	2,447,100.00
Surplus June 30, 1908	\$14,393,856.44

Statement of Expenses

Operating and general expenses including taxes	\$19,069,813.70
Rental of leased lines	1,546,181.87
Maintenance of reconstructed lines	4,139,357.92
Equipment of offices and wires	423,861.84
Total expenses as above	\$25,179,215.33

ANNUAL REPORT OF WESTERN UNION TELEGRAPH CO.—Continued

6. *Income Account for Nevada:*

Gross earnings.....	\$201,353.88
Operating expenses.....	176,762.77
Net income from operations.....	\$24,591.11
Taxes paid in Nevada.....	4,762.41
Net income.....	\$19,838.70

Statement of Expenses in Nevada

Maintenance of structures, etc.....	\$23,111.85
Maintenance of equipment.....	26,633.16
Conducting operations.....	118,571.45
General expenses.....	8,446.31
Total.....	\$176,762.77

ANNUAL REPORTS OF THE PACIFIC TELEPHONE AND TELEGRAPH COMPANY FOR THE YEARS ENDING JUNE 30, 1908 AND 1909

1. *List of Officers and Directors on June 30, 1909:*

Directors—H. T. Scott, E. C. Bradley, W. S. Martin, Timothy Hopkins, Louis Glass, E. J. Zimmer, G. D. Greerwood, F. W. Eaton, H. S. King, M. Ehrman, F. G. Drum, F. Carolor, J. C. Cebnar, W. H. Crocker, all of San Francisco, Cal.; O. J. Woodward, Fresno, Cal.; J. C. Ainsworth, Portland, Oreg.; T. H. Van, Boston, Mass.

Officers—H. T. Scott, President, San Francisco, Cal.; E. C. Bradley, Vice-President and General Manager, San Francisco, Cal.; E. J. Zimmer, Second Vice-President, San Francisco, Cal.; Louis Glass, Third Vice-President, San Francisco, Cal.; F. W. Eaton, Secretary and Treasurer, San Francisco, Cal.; F. C. Phelps, Auditor, San Francisco, Cal.; E. S. Pillsbury, Chief Counsel, San Francisco, Cal.; P. H. Coolidge, Assistant General Manager, San Francisco, Cal.; G. J. Petty, Assistant Secretary and Treasurer, San Francisco, Cal.

2. *Mileage of Wires Operated:*

	1908	1909
Total—Long distance.....	66,281	67,267
Total—Local.....	541,179	549,234
Totals.....	607,460	616,501
In Nevada—Long distance.....	486	202
In Nevada—Local.....	4,227	2,886
Totals.....	4,713	2,888

3. *Capital Stock and Funded Debt:*

	1908	1909
Number of shares of common stock authorized..	180,000	180,000
Number of shares of preferred stock authorized..	320,000	320,000
Total shares authorized.....	500,000	500,000
Total par value authorized.....	\$50,000,000.00	\$50,000,000.00
Common stock, par value outstanding.....	\$18,000,000.00	\$18,000,000.00
Preferred stock, par value outstanding.....	18,000,000.00	18,000,000.00
Total par value outstanding.....	\$36,000,000.00	\$36,000,000.00
Dividends declared, 6 per cent.....	1,080,000.00	1,080,000.00
Funded debt outstanding.....	13,000,000.00	23,000,000.00
Cash realized.....	12,500,000.00	21,125,049.00
Interest paid during year.....	593,806.00	795,000.00
Total funded debt and capital stock outstanding..	49,000,000.00	59,000,000.00

ANNUAL REPORTS OF PACIFIC TELEPHONE AND TELEGRAPH Co.—Continued

4. Current Assets and Liabilities:			
	Assets	1908	1909
Cash.....		\$425,308.00	\$600,166.00
Bills receivable		960,953.00	479,969.00
Due from agents.....		519,927.00	530,926.00
Due from solvent companies, etc.....		296,469.00	1,321,840.00
Net balance due from other companies.....		300,412.00	6,519.00
Other cash assets.....		25,977.00	20,343.00
Total assets.....		\$2,419,046.00	\$2,959,753.00
	Liabilities		
Loans and bills payable.....		\$6,022,000.00	\$1,282,918.00
Audited vouchers and accounts.....		609,347.00	409,428.00
Wages and salaries.....		251,047.00	259,872.00
Net balance due other companies.....		877,252.00	106,476.00
Dividends not called for.....		270,000.00	270,000.00
Total liabilities.....		\$8,029,646.00	\$2,328,692.00
Materials and supplies.....		\$983,576.00	\$680,444.00
5. Construction Account:			
Construction during year.....		\$2,179,083.00	\$3,084,687.00
Equipment cost during year.....		847,626.00	1,215,408.00
Real estate cost during year.....		338,945.00	179,282.00
Totals.....		\$3,365,654.00	\$4,479,355.00
Total cost to date.....		\$38,166,117.00	\$40,645,472.00
6. Construction in Nevada:			
Construction during year.....		\$3,878.00	\$2,550.00
Equipment cost during year.....		13,252.00	6,670.00
Totals.....		\$17,130.00	\$9,220.00
Total cost in Nevada to date.....		\$153,069.00	\$162,319.00
7. Income Account:			
Gross earnings from operation.....		\$9,542,133.00	\$11,172,067.00
Operating expenses.....		7,057,594.00	7,704,243.00
Income from operation.....		\$2,484,539.00	\$3,467,824.00
Dividends on stocks owned.....			160.00
Interest on bonds owned.....		6,830.00	5,964.00
Miscellaneous income.....		423,626.00	182,418.00
Total income.....		\$2,914,995.00	\$3,656,366.00
	Deductions		
Interest on funded debt accrued.....		\$593,806.00	\$796,000.00
Interest on interest-bearing current liabilities.....		359,565.00	366,495.00
Taxes and municipal exactions.....		312,168.00	381,231.00
Other deductions.....		156,542.00	92,431.00
Total deductions.....		\$1,422,081.00	\$1,635,157.00
Net income.....		1,492,914.00	2,021,229.00
Dividends on common stock.....			
Dividends on preferred stock.....		1,080,000.00	1,080,000.00
Balance surplus for year.....		\$412,914.00	\$941,229.00
Total surplus.....		\$590,701.00	\$1,531,930.00
8. Operating Expenses:			
Maintenance.....		\$3,447,214.00	\$4,177,675.00
Conducting operations.....		2,872,351.00	3,091,370.00
General expenses.....		738,029.00	435,198.00
Totals.....		\$7,057,594.00	\$7,704,243.00

ANNUAL REPORTS OF PACIFIC TELEPHONE AND TELEGRAPH CO.—Continued

9. *Income Account for Nevada:*

	1908	1909
Gross earnings.....	\$48,300.00	\$52,447.00
Operating expenses.....	50,522.00	44,896.00
Net income from operations.....	\$2,222.00	\$7,581.00
Taxes and municipal exactions.....	\$1,695.10	\$1,727.00

10. *Operating Expenses in Nevada:*

Maintenance.....	\$23,879.00	\$17,039.00
Conducting operations.....	20,910.00	22,267.00
General expenses.....	5,933.00	5,590.00
Totals.....	\$50,522.00	\$44,896.00

ANNUAL REPORT OF THE NEVADA INTERURBAN RAILWAY
COMPANY FOR YEAR ENDING JUNE 30, 1909.1. *Officers and Directors:*

Directors—L. W. Berrum, G. W. Perkins, C. J. Sadlier, J. N. Evans, Fred Grob, all of Reno, Nevada.

Officers—L. W. Berrum, Chairman of Board; L. W. Berrum, President; C. J. Sadlier, First Vice-President; S. H. Rosenthal, Secretary; Farmers and Merchants National Bank, Treasurer; Summerfield & Curler, Attorneys; L. W. Berrum, General Manager and Superintendent, all of Reno, Nevada.

2. *Mileage:*

Extends from Reno, Nevada, to Moana Springs, Nevada.....3½ miles

3. *Capital Stock and Funded Debt:*

Shares of capital stock outstanding.....	100,000
Value per share.....	\$10.00
Par value authorized.....	\$1,000,000.00
Par value outstanding.....	\$44,695.00
Par value in treasury.....	\$955,305.00
Dividends paid during year.....	
Funded debt.....	
Total capital stock and funded debt outstanding.....	\$44,695.00
Amount per mile of line.....	\$12,770.00

4. *Cost of Road, Equipment, Etc.:*

Cost of road to June 30, 1909.....	\$47,058.49
Cost of equipment to June 30, 1909.....	12,945.77
General expenditures to June 30, 1909.....	2,209.39
Total.....	\$62,213.65

5. *Income Account:*

Operating revenues.....	\$14,216.92
Operating expenses.....	14,887.10
Operating loss.....	\$670.18
Taxes.....	104.65
Interest on floating debt.....	520.00
Deficit at close of year.....	\$1,294.83

MISCELLANEOUS REPORTS

REPORT OF THE RAILROAD COMMISSION OF NEVADA

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[illegible]

RECAPITULATION OF ACCIDENTS ON RAILROADS IN NEVADA, CLASSIFYING PERSONS AND CAUSES OF ACCIDENTS FOR
THE YEAR 1908

Cause of accident	Passengers		Trainmen		Trainmen in yards		Switch crews		Other yard-men		Other employees		Trespassers		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Derailments	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0
Collisions	0	2	0	0	0	0	0	0	0	0	0	1	2	3	2	6
Struck by trains, locomotives or cars	0	0	0	1	0	1	0	0	0	0	1	1	9	6	10	9
Explosions, burns, etc.	0	0	0	2	0	0	0	0	0	0	0	4	0	0	0	6
Parting of trains	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1
Handling traffic	0	0	0	0	0	0	0	0	0	0	0	7	0	0	0	7
Falling from trains, cars or locomotives	1	1	0	2	1	3	0	0	0	0	0	1	2	3	4	10
Jumping on or off trains, cars or locomotives in motion	1	1	0	0	0	0	1	0	0	0	1	1	1	3	3	6
Getting on or off trains, cars or locomotives at rest	0	0	0	2	0	1	0	3	0	0	0	2	0	0	0	8
Other causes	0	4	0	6	1	2	0	0	0	1	1	39	1	0	3	52
Totals	2	8	0	13	2	8	0	4	0	1	3	56	16	15	23	106

RECAPITULATION OF ACCIDENTS ON RAILROADS IN NEVADA, CLASSIFYING PERSONS AND CAUSES OF ACCIDENTS FOR
THE YEAR 1909

Cause of accident	Passengers		Trainmen		Trainmen in yards		Switch crews		Other yard-men		Other employees		Trespassers		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Derailments	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
Collisions	0	0	0	5	0	1	0	0	0	0	1	1	1	0	2	7
Struck by trains, locomotives or cars	0	1	0	0	0	0	0	0	0	0	2	0	4	3	6	4
Explosions, burns, etc.	0	0	0	0	0	1	0	0	0	0	0	1	0	0	0	2
Parting of trains	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0
Handling traffic	0	0	0	0	0	0	0	0	0	0	1	4	0	0	1	4
Falling from trains, cars or locomotives	1	2	1	0	0	0	1	2	1	0	0	0	4	0	8	4
Jumping on or off trains, cars or locomotives in motion	0	4	0	1	0	0	0	0	0	0	1	1	2	2	3	8
Getting on or off trains, cars or locomotives at rest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other causes	0	3	1	1	0	1	0	0	0	0	2	16	0	0	3	21
Totals	1	10	2	7	1	3	1	2	1	0	7	24	11	5	24	51

**GENERAL EXPENSES OF THE RAILROAD COMMISSION OF NEVADA
FOR THE YEARS 1908 AND 1909**

Item	1908	1909	Total
Furnishing	\$107.10	\$512.50	\$619.60
Stamps	120.35	91.45	211.80
Traveling expenses.....	298.75	1,549.40	1,848.15
Printing	2,989.95	99.85	3,089.80
Stationery	102.61	81.24	183.85
Express charges	38.42	18.16	56.58
Drayage	5.50		5.50
Telegraph charges	156.70	108.74	265.44
Legal expenses.....	.50	16.50	17.00
Outside stenographic work.....	109.90	380.89	490.79
Stenographer	931.70	1,100.00	2,031.70
Telephone charges	688.65	34.90	103.55
Clerical work	1,086.55	950.00	2,036.55
Freight charges	7.71	20.00	27.71
Miscellaneous	94.91	94.10	189.01
Totals	\$6,069.30	\$5,062.73	\$11,122.03

RAILROAD COMMISSION LAW

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THE RAILROAD COMMISSION LAW

An Act to regulate railroads, telegraph and telephone companies and other common carriers in this State, creating a Railroad Commission, constituting the Governor, the Lieutenant-Governor, and the Attorney-General a Railroad Board for the appointment and the removal of the Railroad Commissioners, prevent the imposition of unreasonable rates, prevent unjust discrimination, insure an adequate railway service, and fixing maximum freight charges.

Approved March 5, 1907, and amended March 20, 1909.

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Railroad Commission Created—Railroad Board—Terms of Office

SECTION 1. A Railroad Commission is hereby created, to be composed of three commissioners. The Governor, the Lieutenant-Governor, and the Attorney-General shall constitute a Railroad Board for the purpose of appointing such commissioners. A majority of the members of said Railroad Board may perform all the duties required of such board. Within thirty days after the passage of this Act the Railroad Board shall appoint such commissioners and designate the term of each, and they shall hold until their successors are appointed. The term of one such appointee shall terminate on the first Monday in February, 1909; the term of the second such appointee shall terminate on the first Monday in February, 1910; and the term of the third such appointee shall terminate on the first Monday in February, 1911. On the second Monday in January, 1909, and annually thereafter, there shall be appointed, in the same manner, one commissioner for the term of three years from the first Monday in February of such year. Each commissioner so appointed shall hold office until his successor is appointed and qualified. Any vacancy shall be filled by appointment by the Railroad Board.

Qualifications

a. The said commissioners shall have the following qualifications: They shall have a general understanding of matters relating to railroad transportation, but at no time shall there be more than two of said commissioners members of the same political party.

May Be Removed by Railroad Board

b. The Railroad Board may at any time remove any commissioner for any inefficiency, neglect of duty, or malfeasance in office. Before such removal it shall give such commissioner a copy of the charges made against him and shall fix a time when he can be heard in his own defense, which shall not be less than ten days thereafter, and said hearing shall be open to the public. If he shall be removed, the Railroad Board shall file in the office of the Secretary of State a complete statement of all charges made against such commissioner and findings thereon, with the record of the proceedings.

Commissioners Must Have No Pecuniary Railroad Interests

c. No person so appointed shall be pecuniarily interested in any railroad in this State or elsewhere, and if any such commissioner shall voluntarily become so interested, his office shall *ipso facto* become vacant; and if he shall become so interested otherwise than voluntarily he shall, within a reasonable time, divest himself of such interest, and failing to do so his office shall become vacant, and the Railroad Board shall proceed as provided for in Section 1b of this Act.

Must Investigate All Complaints

d. Whenever a complaint is made to the commission of a violation of any of the provisions of this Act, or of any order of the commission, it shall, within four months, commence an investigation of said charge, and shall determine the same within six months, unless the person preferring said charges shall agree in writing to a longer time. A failure to comply with this provision shall *ipso facto* render the office of each of the commissioners vacant, and the Railroad Board shall appoint new commissioners as provided for by this Act.

Chairman Shall Devote Entire Time

e. One commissioner, to be designated by the Railroad Board, shall not hold any other office or position of profit, or pursue any other business or vocation, or serve on or under any committee of any political party, but shall devote his entire time to the duties of his office.

Each Commissioner Shall Take Oath

f. Before entering upon the duties of his office, each of said commissioners shall take and subscribe the constitutional oath of office, and shall in addition thereto swear (or affirm) that he is not pecuniarily interested in any railroad in this State or elsewhere, or common carrier, which oath or affirmation shall be filed in the office of the Secretary of State.

Salaries

g. The commissioner who shall devote his entire time shall receive a salary of \$5,000 per annum; the two other commissioners shall each receive \$2,500 per annum, payable in the same manner as salaries of other state officers are paid.

Shall Meet and Organize

h. The commissioners appointed under this Act shall, within twenty days after their appointment and qualification, meet at the State Capital and organize by electing one of their number chairman, who shall serve until the second Monday of February, 1909. On the second Monday of February in each odd-numbered year the commissioners shall meet at the office of the commission and elect a chairman, who shall serve for two years and until his successor is elected. A majority of said commissioners shall constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining commissioners to exercise all the powers of the commission, so long as a majority remains.

Secretary

i. Said commission may appoint a secretary, who shall be an expert rate man, at a salary of not more than \$2,400 per annum, and may

employ such other clerks and experts as may be necessary to perform any service it may require of them, and shall fix their compensation.

Oath of Secretary

j. The secretary shall take and subscribe to an oath similar to that of the commissioners, and shall keep full and correct records of all transactions and proceedings of the commission, and shall perform such other duties as may be required by the commission. Any person ineligible to the office of commissioner shall be ineligible to the office of secretary.

"Railroad Commission of Nevada"—Seal

k. The commissioners shall be known collectively as the "Railroad Commission of Nevada," and in that name may sue and be sued. It shall have a seal with the words "Railroad Commission of Nevada," and such other design as the commission may prescribe, engraved thereon, by which it shall authenticate its proceedings, and of which the courts shall take judicial notice.

Office at Capitol—Expenses

l. The commission shall keep its office at Carson City, and shall be provided by the Board of Capitol Commissioners with suitable room or rooms, necessary office furniture, supplies, stationery, books, periodicals, maps, and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The commission may hold sessions at any place other than its office, when the convenience of the party so requires. The commissioners and secretary, and such clerks and experts as may be employed, shall be entitled to receive from the State their necessary expenses while traveling on the business of the commission. The cost of lodging and subsistence may be included in such expenses, but no charge on this account shall exceed the sum of three dollars per day. Such expenditure shall be sworn to by the person who incurred the expense, and be approved by the chairman of the commission.

Rules

m. The commission shall have the power to adopt and publish rules to govern its proceedings, and to regulate the mode and manner of all investigations and hearings of railroads and other parties before it, and all hearings shall be open to the public.

Railroad Matters

n. The commission may confer by correspondence, or by attending conventions, or otherwise, with the Railroad Commissioners of other States, and with the Interstate Commerce Commission on any matters relating to railroads. All necessary expenses incurred in attending such conventions shall be a charge against the State, and be audited and paid as other state claims are paid; *provided*, that all such claims shall be sworn to by the commissioner incurring the expense, and be approved by the chairman. *As amended March 20, 1909.*

"Railroad" Defined

SEC. 2. The term "railroad," as used herein, shall mean and embrace all corporations, companies, individuals, associations of individuals, their lessees, trustees or receivers (appointed by any court whatsoever) that

now, or may hereafter, own, operate, manage, or control any railroad or part of a railroad as a common carrier in this State, or cars, or other equipment used thereon, or bridges, terminals, or sidetracks, or any docks or wharves or storage elevators used in connection therewith, whether owned by such railroads or otherwise. The term "railroad," whenever used herein, shall mean and embrace express companies, telegraph and telephone companies, and all companies which may own cars of any kind or character, used and operated as a part of railroad trains, in or through this State, and all duties required of and penalties imposed upon any railroad or any officer or agent thereof shall, in so far as the same are applicable, be required of and imposed upon express companies, telegraph and telephone companies, and companies which may own cars of any kind or character, used and operated as a part of railroad trains in or through this State, and their officers and agents, and the commission shall have the power of supervision and control of all such companies to the same extent as of railroads.

Provisions of Act Shall Apply

a. The provisions of this Act shall apply to the transportation of passengers and property and the transmission of messages between points within the State, and to the receiving, switching, delivering, storing and hauling of such property, and receiving and delivering messages, and to all charges connected therewith, including icing charges and mileage charges, and shall apply to all railroads, corporations, express companies, car companies, freight and freight line companies, and to all associations of persons, whether incorporated or otherwise, that shall do business as common carriers, upon or over any line of railroad within this State, and to any common carrier engaged in the transportation of passengers and property, wholly by rail, or partly by rail and partly by water. *As amended March 20, 1909.*

Reasonable Charges by Railroads Required

SEC. 3. Every railroad is hereby required to furnish reasonably adequate service and facilities, and the charges made for any service rendered or to be rendered in the transportation of passengers or property or for any service in connection therewith, or for the receiving, switching, delivering, storing or handling of such property, shall be reasonable and just, and every unjust and unreasonable charge for such service is prohibited and declared to be unlawful.

Railroads Must Print and Post Schedules of Fares and Freights

SEC. 4. Every railroad shall print in plain type, and file with the commission within a time fixed by the commission, schedules which shall be open to public inspection, showing all rates, fares and charges for the transportation of passengers and property, and any service in connection therewith, which it has established and which are in force at the time between all points in this State upon its line, or any line controlled or operated by it, and the rates, fares and charges shown on such schedules as are in effect at the date this Act takes effect. The schedule printed as aforesaid shall plainly state the charges upon its line or any line controlled or operated by it in this State between which passengers and property will be carried, and there shall be filed therewith the classifications of freight in force. Every railroad shall publish with and as a part of such schedules all rules and regulations that in

any manner affect the rates charged or to be charged for the transportation of passengers or property, also its charges for delay in unloading or loading cars, for track and car service, or rental, and for demurrage, switching, terminal or transfer service, or for rendering any other service in connection with the transportation of persons or property. Two copies of said schedules for the use of the public shall be filed and kept on file in every depot, station and office of such railroad where passengers or freight are received for transportation in such form and place as to be accessible to the public and where they can be conveniently inspected. When passengers or property are transported over connecting lines in this State operated by more than one railroad, and the several railroads operating such lines establish joint rates, fares and charges, a schedule of joint rates shall also in like manner be printed and filed with the commission, and in every depot, station and office of such railroads where such passengers or property are received for transportation.

No Change in Schedule Except on Notice of 30 Days—Proviso for Reduction

a. No change shall thereafter be made in any schedule, including schedule of joint rates, or in any classification, except upon thirty days notice to the commission, and all such changes shall be plainly indicated upon existing schedules, or by filing new schedules in lieu thereof thirty days prior to the time the same are to take effect; *provided*, that the commission, upon application of any railroad, may prescribe a less time within which a reduction may be made. Copies of all new schedules shall be filed as hereinbefore provided in every depot, station and office of such railroad ten days prior to the time the same are to take effect, unless the commission shall prescribe a less time.

Notice of Change Shall Be Posted

b. Whenever a change is made in any existing schedule, including schedule of joint rates, a notice shall be posted by the railroad in a conspicuous place in every depot, station and office, stating that changes have been made in the schedule on file, specifying the class or commodity affected and the date when the same will take effect.

Schedule Must Be Adhered To

c. It shall be unlawful for any railroads to charge, demand, collect or receive a greater or less compensation for the transportation of passengers, property, or for any service in connection therewith, than is specified in such printed schedule, including schedules of joint rates, as may at the time be in force, and the rates, fares and charges named therein shall be the lawful rates, fares and charges until the same are changed as herein provided.

Commission May Prescribe Changes in Schedule

d. The commission may prescribe such changes in the form in which the schedules are issued by the railroad as may be found expedient, and such schedules shall, as far as practicable, conform to the forms prescribed by the Interstate Commerce Commission.

Joint Rates—Proviso

SEC. 5. Whenever passengers or property are transported over two or more connecting lines of railroads between points in this State, and the railroad companies have made joint rates for the transportation of the same, such rates and all charges in connection therewith shall be

just and reasonable, and every unjust and unreasonable charge is prohibited and declared to be unlawful; *provided*, that a less charge by each of said railroads for its proportion of said joint rates than is made locally between the same points on their respective lines shall not for that reason be construed as a violation of the provisions of this Act, nor render such railroads liable to any of the penalties hereof.

Rates Must Be Uniform

SEC. 6. Nothing in this Act shall be construed to prevent concentration, commodity, transit and other special contract rates, but all such rates shall be open to all shippers of a like kind of traffic under similar circumstances and conditions, and shall be subject to the provisions of this Act as to the printing and filing of the same; *provided*, all such rates shall be under the supervision and regulation of the commission.

Commission Shall Fix Just and Reasonable Rates for All Railroad, Express, Telegraph, and Telephone Service

SEC. 7. The commission shall have full power to prescribe just and reasonable railroad classifications of freight; and to fix just and reasonable charges for the transportation of all intrastate freight and intrastate passengers, for sleeping-car accommodations, for goods, merchandise, and all matter of every kind carried by express companies within this State, for the transmission of messages by telegraph companies, and for the use of telephone lines within the State. The commission shall also have power to make just and reasonable regulations for the apportionment of all such charges between two or more companies jointly engaged in the transportation of freight, passengers, express matter, telegraph or telephone messages.

May Investigate Physical Condition of All Railroad Appliances

The commission shall also have full power to investigate the physical condition of all railroad property, and, in the interest of safety or service, shall have power to determine and order repairs, reinforcements or reconstruction of property, including buildings, tracks, and equipment; also the power to determine and order the use of safety appliances in the interest of employees and the traveling public, such as crossing-gates, flagmen, bells, devices, etc., interlocking plants at railway crossings and all other modern safety devices. The commission shall have full power to determine and order the manner in which any railroad, street railway, steam or electric railway, or other common carrier, may cross another railroad, street railway, whatever the motive power, at grade, or above or below grade, and shall prescribe the safety appliances and regulations that should be adopted at such crossings or at existing grade crossings of railroads, steam, electric, or other motive power railways for the protection of the public and the prevention of accidents. The commission shall have the power whenever, in its judgment, it shall appear wise and proper to do so, to authorize and direct reasonable changes in train schedules and train service.

May Order Transfer Tracks

The commission shall have power to determine and order the construction of connecting or transfer tracks between two or more lines of railway, which may now or hereafter enter or pass through any town or city in this State. The expenses of said construction of such tracks

handling and delivering of freight transported or to be transported by such railroad; *provided*, that this shall not be construed as repealing any existing law on the subject; *provided further*, that to remove all doubts which have arisen upon the subject, the commission is specifically invested with full power to enforce the provisions of this section and of this entire Act. *As amended March 20, 1909.*

Railroads Shall Furnish Cars for Shippers—Live Stock, Etc., Preferred

SEC. 10. Every railroad shall, when within its power to do so, and upon reasonable notice, furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight in carload lots. In case of insufficiency of cars at any time to meet all requirements, such cars as are available shall be distributed among the several applicants therefor in proportion to their respective immediate requirements without discrimination between shippers or competitive or non-competitive places; *provided*, preference may be given to shipments of live stock and perishable property.

Commission May Enforce Reasonable Regulations

a. The commission shall have the power to enforce reasonable regulations for furnishing cars to shippers, and switching the same, and for the loading and unloading thereof, and the weighing of the cars and freight offered for shipment over any line of railroad.

Proper Facilities for Interchange of Traffic

SEC. 11. All railroad companies as between themselves, and all inter-urban and electric railroads as between themselves and each other, shall afford all reasonable and proper facilities for the interchange of traffic between their respective lines for forwarding and delivering passengers and property, and shall transfer and deliver without unreasonable delay or discrimination any freight or cars, loaded or empty, or any passengers destined to any point on its own or any connecting lines; *provided*, that precedence over other freight may be given to live stock and perishable freight.

Commission Shall Have Control of Private Tracks

a. The commission shall have control over private tracks in so far as the same are used by common carriers, in connection with any railroad for the transportation of freight, in all respects the same as though such tracks were a part of the track of said railroad.

Commission Must Investigate All Complaints—Notice to Railroads and Complainants

SEC. 12. Upon complaint of any person, firm, corporation or association, or of any mercantile, agricultural or manufacturing society, or of any body politic or municipal organization, that any of the rates, charges or classifications, or any joint rate or rates are in any respect unreasonable or unjustly discriminatory, or that any regulation or practice whatsoever affecting the transportation of persons or property, or any service in connection therewith, are in any respect unreasonable or unjustly discriminatory, or that any service is inadequate, the commission may notify the railroad complained of that complaint has been made, and ten days after such notice has been given the commission may proceed to investigate the same as hereinafter provided, but before proceeding to make such investigation the commission shall give the

witnesses in civil cases in courts of record, which shall be audited and paid by the State in the same manner as other expenses are audited and paid, upon the presentation of proper vouchers, sworn to by such witnesses and approved by the chairman of the commission; *provided*, that no witness subpoenaed at the instance of parties other than the commission shall be entitled to compensation from the State for attendance or travel unless the commission shall certify that his testimony was material to the matter investigated.

Depositions

b. The commission or any party may, in the investigation, cause the depositions of witnesses residing within or without the State to be taken in the manner prescribed by the law for like depositions in civil actions in District Courts.

Complete Records Must Be Kept—Certified Copy Received in Evidence

c. A full and complete record shall be kept of all proceedings had before the commission or any investigation had under Section 12 of this Act, and all testimony shall be taken down by the stenographer appointed by the commission. Whenever any complaint is served upon the commission under the provisions of Section 16 of this Act the commission shall, before said action is reached for trial, cause a certified transcript of all proceedings had and testimony taken upon such investigation to be filed with the Clerk of the District Court of the county where the action is pending. A transcribed copy of the evidence and proceedings, or any specific part thereof, or any investigation, taken by the stenographer appointed by the commission, being certified by such stenographer to be a true and correct transcript in longhand of all testimony taken at the investigation, or of a particular witness, or of other specific part thereof, carefully compared by him with his original notes, and to be a correct statement of the evidence and proceedings had on such investigation so purporting to be taken and transcribed, shall be received in evidence with the same effect as if such reporter were present and testified to the facts so certified. A copy of such transcript shall be furnished on demand, free of cost, to any party to such investigation; and to all other persons, a copy, on payment on a reasonable amount therefor, to be fixed by the commission. *As amended March 20, 1909.*

Commission Shall Fix Reasonable Rates—Joint Rates

SEC. 14. Whenever, upon an investigation made under the provisions of this Act, the commission shall find any existing rate or rates, fares, charges or classification, or any joint rate or rates, or any regulation or practice whatsoever, affecting the transportation of persons or property, or any service in connection therewith, are unreasonable or unjustly discriminatory, or any service is inadequate, it shall determine and by order fix a reasonable rate, fare, charge, classification or joint rate to be imposed, observed and followed in the future in lieu of that found to be unreasonable or unjustly discriminatory, and it shall determine and by order fix a reasonable regulation, practice or service to be imposed, observed or followed in the future, in lieu of that found to be unreasonable or unjustly discriminatory or inadequate, as the case may be, and it shall cause a certified copy of each such order to be delivered

to an officer or station agent of the railroad affected thereby, which order shall of its own force take effect and become operative thirty days after the service thereof. All railroads to which the order applies shall make such changes in their schedule on file as may be necessary to make the same conform to said order, and no change shall thereafter be made by any railroad in any such rates, fares or charges, or in any joint rate or rates, without the approval of the commission. Certified copies of all other orders of the commission shall be delivered to the railroads affected thereby, in like manner, and the same shall take effect within such time thereafter as the commission shall prescribe.

Commission May Rescind or Alter Its Own Orders

a. The commission may at any time, upon application of any person or any railroad, and upon notice to the parties interested, and after opportunity to be heard as provided in Section 12, rescind, alter or amend any order fixing any rate or rates, charges or classification, or any other order made by the commission, and certified copies of the same shall be served and take effect as herein provided for original orders. *As amended March 20, 1909.*

Rates in Force Until Changed

SEC. 15. All rates, fares, charges, classifications and joint rates fixed by the commission shall be in force, and shall be prima facie lawful, until changed or modified by the commission, or in pursuance of Section 16 of this Act. All regulations, practices and services prescribed by the commission shall be in force and shall be prima facie reasonable, unless suspended or found otherwise in an action brought for that purpose, pursuant to the provisions of Section 16 of this Act, or until changed or modified by the commission as provided for in paragraph a, Section 14, of this Act. *As amended March 20, 1909.*

Railroad May Commence Legal Action Within Ninety Days—Shall Have Precedence

SEC. 16. Any railroad or other party in interest being dissatisfied with any order of the commission fixing any rate or rates, fares, charges, classifications, joint rate or rates, or any order fixing any regulations, practices or services, may, within ninety days, commence an action, in the District Court of the proper county, against the commission as defendant to vacate and set aside any such order on the ground that the rate or rates, fares, charges, classifications, joint rate or rates, fixed in such order is unlawful or unreasonable, or that any such regulation, practice or service fixed in such order is unreasonable, in which action the adverse parties shall be served with a summons and copy of the complaint. The commission shall file its answer, and on leave of court, any interested party may file the answer to said complaint within thirty days, after the service thereof, whereupon said action shall be at issue and stand ready for trial upon twenty days notice by either party. All actions brought under this section shall have precedence over any civil cause of a different nature pending in such court, and the court shall always be deemed open for the trial thereof, and the same shall be tried and determined as other civil actions; any party to such action may introduce original evidence in addition to the transcript of the evidence offered to said commission.

No Injunction Issued Without Notice to Commission

a. No injunction shall issue suspending or staying any order of the commission except upon application to the court or Judge thereof, notice to the commission having been first given and hearing having been had thereon; *provided*, that all rates fixed by the commission shall be deemed reasonable and just, and shall remain in full force and effect until final determination by the courts, upon appeal.

Commission Must Have Notice of New Evidence

b. If, upon the trial of such action, evidence shall be introduced by the plaintiff which is found by the Court to be different from that offered upon the hearing before the commission, or additional thereto, the Court before proceeding to render judgment, unless the parties to such action stipulate in writing to the contrary, shall transmit a copy of such evidence to the commission, and shall stay further proceedings in said action for fifteen days from the date of such transmission. Upon receipt of such evidence the commission shall consider the same, and may alter, modify, amend or rescind its order relating to such rate or rates, fares, charges, classifications, joint rate or rates, regulation, practice or service complained of in said action, and shall report its action thereon to said court within ten days from the receipt of such evidence.

Judgments, How Rendered

c. If the commission shall rescind its order complained of, the action shall be dismissed; if it shall alter, modify or amend the same, such altered, modified or amended order shall take the place of the original order complained of, and judgment shall be rendered thereon, as though made by the commission in the first instance. If the original order shall not be rescinded or changed by the commission, judgment shall be rendered upon such original order.

Appeals

d. Either party to said action within sixty days after service of a copy of the order or judgment of the court may appeal or take the case up on error as in other civil actions. Where an appeal is taken the cause shall, on the return of the papers to the higher court, be immediately placed on the calendar of the then pending term, and shall be assigned and brought to a hearing in the same manner as other causes on the calendar.

Burden of Proof on Plaintiff

e. In all actions under this section the burden of proof shall be upon the plaintiff to show by clear and satisfactory evidence that the order of the commission complained of is unlawful, or unreasonable, as the case may be.

Same Practice as Civil Actions

SEC. 17. In all actions and proceedings in court arising under this Act all processes shall be served, and the practice and rules of evidence shall be the same as in civil actions, except as otherwise herein provided. Every Sheriff or other officer empowered to execute civil processes shall execute any process issued under the provisions of this Act, and shall receive such compensation therefor as may be prescribed by law for similar services.

No Person Excused from Testifying—Proviso

a. No person shall be excused from testifying or from producing books and papers in any proceedings based upon or growing out of any violation of the provisions of this Act, on the ground or for the reason that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to penalty or forfeiture, but no person having so testified shall be prosecuted or subjected to any penalty or forfeiture for, or on account of, any transaction, matter or thing concerning which he may have testified or produced any documentary evidence; *provided*, that no person so testifying shall be exempted from prosecution or punishment for perjury in so testifying.

Certified Copies Prima Facie Evidence

b. Upon application of any person the commission shall furnish certified copies, under the seal of the commission, of any order made by it, which shall be prima facie evidence in any court or proceeding of the facts stated therein.

Authority of Commission

SEC. 18. The commission shall have the authority to inquire into the management of the business of all railroads, and shall keep itself informed as to the manner and method in which the same is conducted, and shall have the right to obtain from any railroad all necessary information to enable the commission to perform the duties and carry out the objects for which it was created.

Blanks—Perjury, When

a. The commission shall cause to be prepared suitable blanks for the purposes designated in this Act, which shall conform as nearly as practicable to the forms prescribed by the Interstate Commerce Commission, and shall, when necessary, furnish such blanks to each railroad. Any railroad receiving from the commission any such blanks shall cause the same to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question it shall give a good and sufficient reason for such failure, and said answer shall be verified under oath by the proper officer of said railroad and returned to the commission at its offices within the time fixed by the commission; the making of a false affidavit or filing of the same shall be deemed perjury and punishable as such under the statutes of Nevada defining perjury.

Right of Inspection—Proviso

b. The commission, or any commissioner, or any person or persons employed by the commission for that purpose, shall, upon demand, have the right to inspect the books and papers of any railroad and to examine under oath any officer, agent or employee of such railroad in relation to any matter which is the subject of complaint and investigation; *provided*, that any person other than the one of the said commissioners who shall make such demand shall produce his authority to make such inspection under the hand of a commissioner, or of the secretary and under the seal of said commission.

Orders and Subpenas—Penalties

c. The commission may require by order or subpena, and to be served on any railroad, in the same manner that a summons is served

in a civil action in a District Court, the production within this State, at such time and place as it may designate, of any books, papers or accounts relating to any matter which is the subject of complaint or investigation kept by said railroad in any office or place without the State of Nevada, or verified copies in lieu thereof, if the commission shall so order, in order that an examination thereof may be made by the commission or under its direction, and such subpoena may issue to any Sheriff in any county of the State. Any railroad failing or refusing to comply with any such order or subpoena within a reasonable time shall, for each day it shall so fail or refuse, forfeit and pay into the State Treasury a sum of not less than one hundred dollars nor more than one thousand dollars, to be recovered in a civil action brought in the name of the Railroad Commission of Nevada.

Railroads Shall Submit Contracts

Sec. 19. Every railroad, whenever required by the commission, shall, within a time to be fixed by the commission, deliver to the commission for its use copies of all contracts which relate to the transportation of persons or property, or any service in connection therewith made or entered into by it with any other railroad company, terminal company, depot company, equipment company, car company, express or other transportation company, bridge company, or any shipper or shippers, producers or consumers, or other persons doing business with it.

Railroads Shall Report Annually Concerning Passes, Etc.

a. Every railroad shall, on the first Monday in January of each year, and oftener if required by the commission, file with the commission a verified list of all railroad tickets, passes, and mileage books issued free or for other than actual bona fide money consideration at full established rates during the preceding year, together with the names of the recipients thereof, the amount received therefor, and the reason for issuing the same. This provision shall not apply to the sale of tickets at reduced rates open to the public. *As amended March 20, 1909.*

Full Reports of Nevada Business

Sec. 20. Every railroad company incorporated or doing business in this State, or which shall hereafter become incorporated or do business in this State shall, on or before the 15th day of September, 1907, and on or before the same day of each year thereafter, make and transmit to the commission in its office in Nevada a full and true statement, under oath of the proper officer of such corporation, of the affairs of such corporation relative to the State of Nevada, for the year ending on the 30th day of June preceding, which statement for the State of Nevada shall be similar in character and detail to the annual report required to be made by railroad companies to the Interstate Commerce Commission, and such other and further information as may be required by the commission.

Commission Shall Cooperate with Interstate Commerce Commission

Sec. 21. The commission shall have power, and on complaint of any person it is hereby made its duty, to investigate all or any freight-rates on interstate traffic on railroads in this State, and when the same are, in the opinion of the commission, excessive or discriminatory, or are levied or laid in violation of the Interstate Commerce Law, or in conflict with the rulings, orders or regulations of the Interstate Commerce

Commission, the commission shall present the facts to the railroad, with a request to make such changes as the commission may advise, and if such changes are not made within a reasonable time, the commission shall apply by petition to the Interstate Commerce Commission for relief. All freight tariffs issued by any such railroad relating to interstate traffic in this State shall be filed in the office of the commission within thirty days after the passage of this Act, and all such tariffs thereafter issued shall be filed with the commission when issued.

Penalties for Railroads for Discriminatory Charges

SEC. 22. If any railroad, or any agent or officer thereof, shall directly or indirectly, by any special rate, rebate, drawback, or by means of false billing, false classification, false weighing, or by any other device whatsoever, charge, demand, collect or receive from any person, firm, or corporation a greater or less compensation for any service rendered or to be rendered by it for the transportation of persons or property or for any service in connection therewith than that prescribed in the published tariffs then in force, or established as provided herein, or than it charges, demands, collects or receives from any other person, firm, or corporation for a like and contemporaneous service in the transportation of a like kind of traffic under substantially similar circumstances and conditions, such railroads shall be deemed guilty of unjust discrimination, which is hereby prohibited and declared to be unlawful, and upon conviction thereof shall forfeit and pay into the State Treasury not less than one hundred dollars nor more than five thousand dollars for such offense; and any agent or officer so offending shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

Certain Prohibitions

a. It shall be unlawful for any railroad to demand, charge, collect or receive from any person, firm or corporation, a less compensation for the transportation of property or for any service rendered or to be rendered by said railroad in consideration of said person, firm or corporation furnishing any part of the facilities incident thereto; *provided*, nothing herein shall be construed as prohibiting any railroad from procuring any facilities or service incident to transportation and paying a reasonable compensation therefor.

Discrimination Prohibited

SEC. 23. That it shall be unlawful for any common carrier subject to the provisions of this Act to make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation, or locality, or any particular description of traffic, in any respect whatsoever, or to subject any particular person, company, firm, corporation, or locality, or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

Acceptance of Rebates, Etc., Prohibited—Penalty

SEC. 24. It shall be unlawful for any person, firm, or corporation knowingly to accept or receive any rebate, concession or discrimination in respect to transportation of any property wholly within this State, or for any service in connection therewith, whereby any such property

shall by false billing, false classification, false weighing, or any other device whatsoever, be transported at a less rate than that named in the published tariffs in force as provided herein, or whereby any service or advantage is received other than is herein specified. Any person, firm or corporation violating the provisions of this section shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

Passes to Public Officers Prohibited

SEC. 25. It shall be unlawful for any person, firm or corporation engaged in business as a common carrier to give or furnish to any state, district, county or municipal officer of this State, or to any person other than those mentioned in Section 8, any pass, frank, free or reduced transportation, or for any such state, district, county or municipal officer to accept such frank, pass, free or reduced transportation. Any firm, person or corporation, or the agent thereof, or any state, district, county or municipal officer violating the provisions of this section shall, upon conviction thereof, be fined in any sum not less than one hundred dollars, or more than five hundred dollars, and in addition to such penalty the office of any such state, district, county or municipal officer shall, upon his conviction, *ipso facto* become vacant. *As amended March 20, 1909.*

Treble Damages, When

SEC. 26. If any railroad shall do or cause to be done or permit to be done any matter, act or thing in this Act prohibited or declared to be unlawful, or shall omit to do any act, matter or thing required to be done by it, such railroad shall be liable to the person, firm or corporation injured thereby in treble the amount of damages sustained in consequence of such violation; *provided*, that any recovery as in this section provided shall in no manner affect the recovery by the State of the penalty prescribed for such violation.

Failure or Evasion of Railroad Employees Punished

SEC. 27. Any officer, agent or employee of any railroad who shall wilfully fail or refuse to fill out and return any blanks as required by this Act, or shall wilfully fail or refuse to answer any questions therein propounded, or shall knowingly or wilfully give a false answer to any such questions, or shall evade the answer to any such question, where the fact inquired of is within his knowledge, or who shall, upon proper demand, wilfully fail or refuse to exhibit to any commissioner or any commissioners, or any person authorized to examine the same, any book, paper or account of such railroad, which is in his possession or under his control, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than one hundred dollars nor more than one thousand dollars for each such offense, and a penalty of not less than five hundred dollars nor more than one thousand dollars shall be recovered from the railroad for each such offense when such officer, agent, or employee acted in obedience to the direction, instructions or request of such railroad or any general officer thereof.

Penalty for All Acts of Omission or Commission

SEC. 28. If any railroad shall violate any provision of this Act, or shall do any act herein prohibited, or shall fail, or refuse to perform

any duty enjoined upon it, or upon failure of any railroad to place in operation any rate or joint rate, or do any other act herein prohibited, for which a penalty has not been provided, or shall fail, neglect or refuse to obey any lawful requirement or order made by the commission or any court (upon its application), for every such violation, failure or refusal, such railroad or railroads shall forfeit and pay into the State Treasury a sum of not less than one hundred dollars nor more than ten thousand dollars for each offense. In construing and enforcing the provisions of this section, the act, omission or failure of any officer, agent, or other person acting for or employed by any railroad, acting within the scope of his employment shall in every case be deemed to be the act, omission or failure of such railroad.

Commission May Regulate All Practices

SEC. 29. Whenever, after hearing an investigation as provided by this Act, the commission shall find that any charge, regulation, or practice affecting the transportation of passengers or property, or any service in connection therewith, not hereinbefore specifically designated, is unreasonable or unjustly discriminatory, it shall have the power to regulate the same as provided in Sections 12 and 14 of this Act.

Commission To Be Immediately Notified of Fatal Accidents—Investigation

SEC. 30. Every railroad shall, whenever an accident attendant with loss of human life occurs within this State, upon its line of road or on its depot grounds or yards, give immediate notice thereof to the commission. In the event of any such accident, the commission, if it deem the public interest requires it, shall cause an investigation to be made forthwith, which investigation shall be held in the locality of the accident, unless, for greater convenience of those concerned, it shall order such investigation to be held at some other place, and said investigation may be adjourned from place to place as may be found necessary and convenient. The commission shall seasonably notify an officer or station agent of the company of the time and place of the investigation. The cost of such investigation shall be certified by the chairman of the commission, and the same shall be audited and paid by the State in the same manner as other expenses are audited and paid and a record or file of said proceedings and evidence shall be kept by said commission.

Attorney-General and Prosecuting Attorneys Must Assist Commission

SEC. 31. The commission shall inquire into any neglect or violation of the laws of this State by any such railroad corporation hereinbefore defined doing business therein, or by the officers, agents or employees thereof, or by any person operating a railroad, and shall have the power and it shall be its duty to enforce the provisions of this Act as well as all other laws relating to railroads and report all violations thereof to the Attorney-General; upon request of the commission it shall be the duty of the Attorney-General or the prosecuting attorney of the proper, or any, county to aid in any investigation, prosecution, hearing or trial had under the provisions of this Act, and to institute and prosecute all necessary actions or proceedings for the enforcement of this Act and all other laws of this State relating to railroads and for the punishment of all violations thereof. Any forfeiture or penalty herein provided shall be recovered and suit thereon shall be brought in the name of the State

of Nevada in the District Court of any county having jurisdiction of the defendant. The Attorney-General of Nevada shall be the counsel in any proceeding, investigation, hearing or trial prosecuted or defended by the commission or any prosecuting attorney selected by said commission, or other special counsel furnished said commission, in any county where such action is pending.

All Claims for Damages May Be Investigated by Commission

SEC. 32. All claims against any railroad for loss of or damage to property from any cause, or for overcharge upon any shipments, or for any other service, if not acted upon within ninety days from the date of the filing of such claim with the railroad, may be investigated by the commission, in its discretion, and the result of such investigation shall be duly recorded and filed in the archives of the commission, be open to examination by the public, and be embodied in the commission's next regular report. The regular reports of the commission shall be made to the Governor annually as soon after the thirty-first day of December in each year as may be feasible in order to bring the report down to that date.

Printing Done at State Printing Office

a. It is hereby further provided that, except in cases of emergency, all the necessary printing of the commission shall be done at the State Printing Office, and it is made the duty of the State Printer to have such printing done as expeditiously as possible. *As amended March 20, 1909.*

Technicalities Ignored

SEC. 33. A substantial compliance with the requirements of this Act shall be sufficient to give effect to all rules, orders, acts and regulations of the commission, and they shall not be declared inoperative, illegal or void for any omission of a technical nature in respect thereto.

This Act Shall Not Affect Any Suits at Law

SEC. 34. This Act shall not have the effect to release or waive any right of action by the State or by any person for any right, penalty, or forfeiture which may have arisen or which may hereafter arise under any law of this State; and all penalties and forfeitures accruing under this Act shall be cumulative and a suit for, and recovery of, one shall not be a bar to the recovery of any other penalty.

Commission May Use Any Civil Remedy

SEC. 35. In addition to all the other remedies provided by this Act for the prevention and punishment of any and all violations as to the provisions hereof and all orders of the commission, the commission can compel compliance with the provisions of this Act and of the orders of the commission by proceedings in mandamus, injunction or by other civil remedies.

Railroads Shall File Schedules

SEC. 36. Every railroad in this State shall, within sixty days after the passage of this Act, file in the office of the commission copies of all schedules of rates, including joint rates in force on its line or lines, between points within this State on the date this Act takes effect.

This Act Construed

SEC. 37. Each section of this Act and every part of each section is hereby declared to be independent sections and parts of sections and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect any other section or any part thereof.

Repeal

SEC. 38. All Acts and parts of Acts in conflict with this Act are hereby repealed.

*

RULES OF PRACTICE

Adopted May 8, 1907

RULES OF PRACTICE

For the proper and orderly exercise of the powers conferred by law upon the Railroad Commission of Nevada, the following rules of practice are hereby adopted, the eighth day of May, A. D. 1907.

RULE I

The general sessions of the commission for hearing contested cases, will be held at its office in Carson City, Nevada, on such days and at such hours as the commission may designate. When special sessions are to be held at other places, the commission will make such orders and regulations with reference thereto as may be necessary. All such hearings shall be public.

RULE II

Any person feeling himself aggrieved, by any railroad, telegraph, telephone or express company, or any common carrier, may file his complaint with the secretary of the commission. The secretary must indorse on the complaint the day, month and year that it is filed, and must, at the request of the party filing the same, issue a summons thereon. If such request be not made within three months after the filing of the complaint, the request shall be disregarded, but the party shall have leave, if he so desires, to file a new complaint. Both the complaint and the answer thereto shall be verified in the manner prescribed by the Code of Civil Procedure of this State. The party complaining shall be known as the plaintiff.

RULE III

The summons must be directed to the defendant, must be signed by the secretary, and attested by the seal of the commission, and must contain:

First—The names of the parties to the proceeding.

Second—A brief statement of the nature of the complaint.

Third—A direction that the defendant appear and answer the complaint within a time to be specified in the summons, which shall in no case be less than ten (10) days.

RULE IV

The summons may be served by any officer authorized by law to serve such process in civil proceedings, or by any male citizen of the State, and shall be served by delivering a copy thereof together with a copy of the complaint to the defendant; or, if the defendant is a corporation, to the president, secretary, treasurer, resident agent, managing agent, or other person in general charge of the company's business within this State, by whatever title he may be designated. Proof of such service shall be as follows:

If made by one of the officers aforesaid within the territory to which his official authority extends, by his certificate.

If by such officer outside of such territory, or by any other person, by his affidavit showing the time, place and manner of service.

RULE V

From the time of service of the summons and copy of complaint, the commission shall be deemed to have acquired jurisdiction of the parties and subject-matter. The voluntary appearance of the defendant shall be deemed a waiver of summons.

RULE VI

The complaint must contain:

First—The names of the parties to the proceedings.

Second—A statement of the alleged grievance in ordinary and concise language, giving such particulars of time, place and circumstance as will enable the defendant to answer the same intelligently.

Third—A demand of the relief claimed.

RULE VII

The plaintiff may embody as many causes in the same complaint as he may have, but the causes so embodied shall be separately stated so that each may be separately denied or objected to.

RULE VIII

The party complained against shall be known as the defendant, and within the time specified in the summons for answering, may file an objection, in the nature of a demurrer to the complaint upon the following grounds:

First—That it does not state facts sufficient to authorize the proceedings.

Second—If the complaint contains more than one cause or alleged grievance, that they are not separately stated.

Third—That the complaint is ambiguous, uncertain or unintelligible.

RULE IX

If the objection is sustained, the plaintiff may within ten (10) days after receiving written notice of the decision, amend his complaint. If the objection is overruled, the defendant may, within a like period, answer the complaint; *provided*, that if the party against whom such ruling is made is present when the commission makes its ruling, no written notice thereof shall be required, and the ten-day period shall begin to run at once.

RULE X

The answer of the defendant should contain:

First—A specific denial of each material allegation contained in the complaint.

Second—A statement of any new matter of defense, or matter in mitigation or explanation of the charges made in the complaint.

RULE XI

The plaintiff may within ten (10) days after the service of the answer object or demur to the same upon the following grounds:

First—That the facts therein stated do not constitute a defense.

Second—That it is ambiguous, uncertain or unintelligible.

RULE XII

The complaint, answer and demurrer must be subscribed by the party to the proceeding, or by some attorney at law on his behalf.

RULE XIII

The pleadings, summons, subpoenas, affidavits and all papers to be filed or used in any proceeding before the commission should be entitled:

"BEFORE THE RAILROAD COMMISSION OF NEVADA."

All such papers should be either typewritten or printed, and when not printed only one side of the paper should be used.

RULE XIV

The testimony of any witness may be taken by deposition, at the instance of a party, in any proceedings or investigation before the commission, and at any time after the same is at issue. The commission may order testimony to be taken by deposition, in any proceeding or investigation pending before it, at any stage of such proceeding or investigation. Such deposition may be taken before any judge of any court of the United States, or any commissioner of a circuit, or any clerk of a district or circuit court, or any chancellor, justice or judge of a supreme or superior court, mayor or chief magistrate of a city, judge of a county court, or court of common pleas of any of the United States, or any notary public, not being of counsel or attorney to either of the parties, or otherwise interested in the proceeding or investigation. The same notice of taking deposition that is required by the laws of Nevada in taking depositions in civil cases must be given in writing by the party or his attorney proposing to take such deposition to the opposite party or his attorney of record, which notice shall state the name of the witness and the time and place of the taking of his deposition, and a copy of such notice shall be filed with the secretary.

When testimony is to be taken on behalf of a common carrier in any proceeding instituted by the commission on its own motion, notice thereof, in writing, must be given by such carrier to the commission itself, or to such person as may have been previously designated by the commission to be served with such notice.

Every person whose deposition is taken shall be sworn (or may affirm, if he so request) to testify the whole truth, and shall be carefully examined. His testimony shall be reduced to writing, which may be typewriting, by the magistrate taking the deposition, or under his direction, and shall, after it has been reduced to writing, be subscribed by the witness.

RULE XV

Proposed findings embracing the material facts claimed to be established by the evidence, and referring to the particular part of the record relied upon to support each finding proposed, may be filed by each party. Printed or written arguments or briefs may be filed by any party. A copy of the proposed findings, brief, or argument filed on behalf of any party, must at the same time be served upon the adverse party or parties, personally or by mail, and notice of such service thereupon filed with the secretary of the commission. The time within which proposed findings and printed or written arguments or briefs shall be filed in any case will be determined by the commission upon submission of the testimony.

RULE XVI

The commission will, at every stage of any proceeding before it, disregard any error or defect in the pleadings or other papers which do not

affect the substantial rights of the parties. It will also be liberal in allowing such amendments of the pleadings as justice may require, and in enlarging the time, upon proper application, within which any pleading may be required. Sham or redundant matter in any pleading will be stricken out and disregarded.

RULE XVII

If the defendant fail to appear and answer the complaint, the commission will, at the time set for the hearing, proceed with the investigation, the same as if an answer had been duly filed. At such hearing the defendant may cross-examine the plaintiff's witnesses, and may offer testimony tending to disprove the allegations of the complaint, but will not be allowed to prove any new matter of defense that has not been pleaded.

RULE XVIII

Either party to the proceeding may, by leave of the commission, file a supplemental pleading. When such pleading is filed, the adverse party shall be given such time as the commission may prescribe in which to answer, demur, move to strike out, or take such other action as may be deemed proper in the premises.

RULE XIX

The secretary shall keep a calendar of the proceedings at issue, showing the status of each, and whether the issue be one of law or fact. Issues of law shall be first disposed of.

RULE XX

Either party upon not less than ten (10) days notice to the other party, or the commission of its own motion, upon ten (10) days notice to both parties, may bring any proceeding to a hearing for the final disposition of the issue made, whether it be one of law or fact. But no such hearing shall be had without ten (10) days notice of the time and place of the hearing, unless the parties themselves, with the concurrence of the commission, agree in writing upon a shorter time.

RULE XXI

Motions for postponement of a hearing will only be considered upon affidavit showing good and sufficient reasons therefor, and in determining what are good and sufficient reasons, the commission will be governed generally by the rules which prevail in courts of equity, reserving to itself the right to determine whether the application is made in good faith, for sufficient reason, or merely for delay.

RULE XXII

Any person having an interest in the subject-matter of a proceeding pending before the commission may, by leave of the commission, intervene at any time before the hearing upon the merits. When such leave is granted, the party intervening must file his pleading with the secretary, and serve a copy upon the adverse party, who shall have such time to plead thereto as may be fixed by the commission, which shall not be in any case less than ten (10) days.

The pleadings upon intervention shall be governed by the same rules as those which apply to the original pleadings in the proceedings.

RULE XXIII

Any party to a proceeding before the commission, feeling aggrieved at the final decision, may within sixty (60) days apply for a rehearing. Such application shall be in writing, filed with the secretary, and served by copy upon the adverse party, and may be made upon one or more of the following grounds:

First—Irregularity in the proceedings, or abuse of discretion, whereby the party was prevented from having a fair hearing.

Second—Accident or surprise, which ordinary prudence could not have guarded against.

Third—Newly discovered evidence, material for the party making the application, which could not with reasonable diligence have been discovered and produced at the trial.

Fourth—Insufficiency of the evidence to justify the decision, or that it is against law.

When the application is made upon the first ground named, it shall be based upon affidavit showing clearly the irregularity or abuse of discretion complained of.

When made upon the second ground, it must be based upon affidavit showing the precise nature of the accident or surprise, and why it could not have been guarded against.

When made upon the third ground, it must be supported by affidavit showing the nature of the newly discovered evidence, its materiality, and why it could not have been produced at the hearing.

When made upon the fourth ground, it shall be sufficient to refer to the evidence contained in the record, and state generally wherein it is against law.

RULE XXIV

If the commission shall be of the opinion that a sufficient showing has been made to justify a rehearing, it will, in writing, notify all parties to the proceeding of the time and place of the rehearing, which shall be not less than ten (10) days, at which rehearing only such matters will be considered as have been made the basis of the application.

If the commission be of the opinion that the application is not well founded, it will deny the same, and so notify, in writing, the party applying. Upon a rehearing being granted the commission will affirm, reverse and vacate, or modify the decision or order complained of.

RULE XXV

A full and complete record shall be kept of all proceedings before the commission, and all the testimony shall be taken down by the stenographer appointed by the commission for the purpose.

A duly certified copy of such record, including the testimony, objections, rulings of the commission and exceptions noted, will be furnished free of cost to any party of record, and to all other persons a copy will be furnished at the actual cost of making the same.

Nothing herein shall be so construed as to require the stenographer to take down the arguments of counsel, beyond the simple statement of their objections and exceptions.

If any counsel desires his remarks reported in full, it may be done at his own expense, but such remarks will constitute no part of the record of the proceeding.

RULE XXVI

In ruling upon demurrers and independent motions the decisions of the commission may, in its discretion, either be oral and briefly noted in the secretary's minutes, or in writing.

The rulings made in the progress of a hearing or investigation, shall be taken down by the stenographer, and constitute a part of the record.

The final decision shall, in all cases, be in writing and embodied in the record as a part thereof.

RULE XXVII

Any railroad or transportation company, or any party affected by any order of the commission, shall be entitled to receive one certified copy of such order, free of charge, and additional copies will be furnished to any persons desiring the same at the actual cost of transcription.

RULE XXVIII

The noun "person" and the pronoun "his," wherever they occur in these rules, shall be construed to include corporations and firms, the singular and plural, the masculine, feminine and neuter genders.

RULE XXIX

These rules shall be in force on and after the fifteenth day of May, 1907. They may be amended at any meeting of the commission, and amendments so made shall go into effect sixty days thereafter.

H. F. BARTINE,
HENRY THURTELL,
J. F. SHAUGHNESSY.

FORMS

No. 1—Complaint

No. 3—Demurrer

No. 2—Answer

No. 4—Subpena

These forms may be used in cases to which they are applicable, with such alterations as the circumstances may render necessary:

BEFORE THE RAILROAD COMMISSION OF NEVADA

Complaint

.....
against

THE.....RAILROAD COMPANY.

The complaint of the above-named.....
respectfully shows:

1. (State occupation and place of business.)
-
.....
.....

2. That the above-named railroad company is a common carrier, engaged in the transportation of persons and property by railroad between points in the State of Nevada and that, as such common carrier, said railroad company is subject to the provisions of Chapter 45 of the Nevada Statutes of 1907.

3. That (here state concisely the matters intended to be complained of, numbering each succeeding paragraph).

.....
.....
.....

Wherefore, petitioner prays that the aforesaid railroad company be required to answer the charges herein and that after due hearing and investigation an order be made commanding said railroad company to cease and desist from said violations of the acts referred to in said petition, and for such other and further order as the commission may deem necessary and just in the premises. (Prayer may be varied so as to ask for the ascertainment of lawful rates of practices, and an order requiring the carrier to conform thereto. If reparation for any wrong or injury be desired, the petitioner should state the nature and extent of the reparation he deems proper.)

.....

BEFORE THE RAILROAD COMMISSION OF NEVADA**Answer***against*

THE..... RAILROAD COMPANY.

The above-named defendant, for answer to the complaint in this proceeding, respectfully states:

1. That (here follow the usual admissions, denials, and averments. Continue numbering each succeeding paragraph).

Wherefore, the defendant prays that the complaint in this proceeding be dismissed.

THE..... RAILROAD COMPANY,
 _____ By E. F. (Title of officer.)

Demurrer

In usual form, and entitled same as complaint and answer.

BEFORE THE RAILROAD COMMISSION OF NEVADA**Subpena**

To.....

You are hereby required to appear before..... in the
 matter of a complaint of....., on the..... day of
, 191..., at..... o'clock..... m. at....., and bring
 with you then and there.....

Dated.....

[SEAL]

.....
Commissioner......
Attorney for.....

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STATE OF NEVADA

THIRD ANNUAL REPORT

OF THE

**Railroad Commission of
Nevada**

1909=1910

H. F. BARTINE Chairman
J. F. SHAUGHNESSY . Commissioner
HENRY THURTELL . Commissioner
E. H. WALKER Secretary



CARSON CITY, NEVADA

STATE PRINTING OFFICE : : : J. G. MCCARTHY, SUPERINTENDENT

1910



THIRD ANNUAL REPORT

OFFICE OF THE RAILROAD COMMISSION OF NEVADA,
CARSON CITY, NEVADA, December 31, 1910.

HON. T. L. ODDIE, *Governor of the State of Nevada.*

SIR: In conformity with the law, the Railroad Commission of Nevada, submits this, its third annual report, which is for the calendar year ending on the 31st day of December, 1910.

The work of the commission during the year covered by this report has been laborious, and the matters dealt with have been in the highest degree important, as will be seen by a glance at the detailed statements of the action of the commission with reference to complaints filed by patrons of the various railroads in the State, and the matters which have been taken up by the commission upon its own initiative.

It goes without saying that by far the most important feature of the work of regulating the railroads operating in this State, as thus far developed, is that of passenger fares and freight charges. The character of the service as it may affect the comfort and safety of passengers and employees, and the prompt carriage and delivery of freight, is also very important, but it does not, as a rule, involve the strenuous and expensive contests, either before the Interstate Commerce Commission or in the courts, which usually follow a determined effort by the commission to reduce fares or freight rates. It is quite clear that railroads will generally submit to almost anything in the way of regulation of service, methods of transportation, use of safety appliances, time schedules, etc., much more readily than to reductions of rates which at first blush appear to mean a cut in the revenue. In fact, the railroads are themselves deeply interested in handling their trains in conformity with the very best methods known in order to meet competition, secure business and avoid accidents and damage suits. But it is generally assumed that a reduction of rates means, of necessity, a reduction of revenues, and any effort by a commission to that end is stoutly resisted if the railroad company feels that it has a fighting chance to win.

The fact that a lowering of rates usually brings increased business is, to a great extent, ignored by the railroad affected, although it is very generally accepted as a truism by the commercial world.

This may be well illustrated by the legal controversies between this commission and the Southern Pacific Company. That company with others first challenged the constitutionality of the law creating this commission, mainly upon the ground that the freight rates as originally fixed by the law were so low as to be confiscatory. In that contest the railroads were unsuccessful, with the sole exception that the rates prescribed were held to be confiscatory as to the business of the Nevada and California Railway.

Next came the great, and now famous, case before the Interstate Commerce Commission, in which this commission sought to obtain terminal rates or better for Reno and other points upon the main line of the Central Pacific Railway in Nevada. As far as this case has gone, the

Southern Pacific Company has lost, and it has persistently assumed that it means a large reduction of revenue with nothing in the way of offset or compensation.

A third issue has arisen with this great company over local rates upon its main line in the State of Nevada. The commission ordered reductions upon the first six classes of freight, and the Southern Pacific Company promptly brought an injunction suit against the commission in the United States Circuit Court for the District of Nevada, which suit is now pending.

In all of its work affecting this great corporation, the commission has been actuated by no feeling of hostility, no desire or purpose to do the smallest injustice to the railroad, the fine service of which and its great value to the State of Nevada have been and are fully recognized. But the commission cannot be blind to the grave injustice of the transcontinental charges which have been in effect upon this road for so many long years. These charges have had the effect of retarding the progress and upbuilding of our State to an extent that can hardly be measured or expressed in terms of money. Nor can any approximation be given of the effect upon the State's growth in population. All that we can affirm with certainty is that both in wealth and in people the growth of the State has been checked most seriously by the excessive charges complained of.

The members of this commission are united in the belief that a general system of freight charges based upon the class-rates order made by the Interstate Commerce Commission, put into effect by the Southern Pacific Company, will do more for the growth and prosperity of our Commonwealth, than has any one thing entering into our industrial situation during the last forty years. If this view is correct, it follows inexorably that the railroads will get their full share of the benefits, by the very great increase of local traffic which must, in the nature of things, accompany the general growth and increased prosperity of the State.

Not only this, but the producers of the State of California will also be largely benefited by the increased demand in Nevada for all or nearly all of their products.

It is difficult to see how even the jobbing interests of the coast cities can be permanently benefited by retarding the growth of Nevada. On the contrary their best interests should and doubtless will be promoted by Nevada's increase in wealth and population, because, while losing what is popularly called the "back-haul trade," they would soon find the Nevada commercial field greatly enlarged and the market which this State affords for nearly all classes of goods produced in California very much improved. The enlarged demand in Nevada for California products, agricultural, horticultural and manufactured, will necessarily increase the distributing trade of the coast merchants, both in California and Nevada.

Of course, these results cannot be expected to follow immediately upon a reduction of rates, but they are none the less a natural and almost certain sequence.

From this it will be seen that lower transcontinental rates into Nevada do not mean a dead loss to the Southern Pacific Company, but ultimately a very great advantage to that company as well as to the people of Nevada and California.

It is to be regretted that in every community there are always some

individuals who take a very narrow view of the business situation in general, and their own interests in particular, seeing nothing but the dollar with which they are already in touch, and overlooking completely the larger things beyond. Nothing tends more strongly than does this spirit to check the wheels of progress in any community, State or Nation.

In every step taken, this commission has had in view the rights of the railroads as well as those of the people and has endeavored to ask for nothing but even-handed justice to both. The recent action of the Interstate Commerce Commission (by a unanimous vote, be it remarked in passing) is very strong and persuasive evidence that the views of this commission upon transcontinental freight rates are both sound and conservative, because, as explained later on, the order relative to class rates by the new method adopted of territorial division actually gives us a little more than we directly asked for, although our complaint was so framed that the Interstate Commerce Commission was in position to give us whatever our evidence showed that we were justly entitled to.

From time to time complaint has been made in a loose general way, but not to this commission, because no action, or insufficient action, has been taken for the reduction of rates upon local roads. Among these may be mentioned the Nevada Northern Railway. With reference to this road it is proper to say that in proportion to its business the reductions in passenger fares and freight rates brought about by this commission has been greater than upon any other road operating in Nevada. It is true that, to begin with, the rates were among the highest, but it is equally true that the road is the newest of any of considerable length within the State; so new, in fact, that the Railroad Commission law, when originally enacted, did not apply to it at all, because it had not been in operation two years. The commission felt that, in dealing with such a road, extreme care should be taken in the matter of reducing rates lest injustice might be done to the investors in a new and more or less uncertain enterprise, thereby discouraging other capitalists from engaging in similar ventures within the borders of our State.

It may be further remarked in this connection that the reductions made upon this road have been by the initiative of the commission itself, and not upon the basis of a complaint by any shipper; and still further that this commission is ready at all times to consider any complaint from a responsible source against any road operating within the State.

The commission desires to express its appreciation of the very great kindness and consideration with which it has been treated by the business men of the State, the commercial organizations, the newspapers, and by the platform speakers of both parties throughout the recent campaign.

Such service as the commission has been able to give to the State has been very far from coming up to the standard of service that is possible, but it must be borne in mind that the business of this commission is necessarily hedged about with many restrictions. The evidence upon which it is obliged to act lacks very much of being absolutely conclusive of the questions involved. The commission must always keep well above the lines of confiscatory rates, and have proper consideration for the rights and interests of investors in railroad securities. A failure to do this is certain to provoke long-drawn-out and expensive litigation, with the chances strongly in favor of the commission's order being declared

invalid, in which case the work must all be done over again, which, of course, means still more delay. It should be understood that when an order of this commission is attacked in court, that tribunal has no power to modify the order, as an appellate court has to modify a judgment appealed from. The order must either be upheld or declared invalid *in toto*, because a court has no rate-making power at all, unless that power is expressly conferred by law, statutory or constitutional.

Hence, the necessity of proceeding with caution in all such cases and not taking the chance of cutting the rates so low as to completely nullify the work done or action taken.

The business of the commission is in no sense spectacular. It often consists of patient and laborious study of data that is not always determinative of the point at issue, but has a bearing upon the subject. It is then a matter of judgment how far to go or what to do relative thereto.

The law applying to the regulation of railroads is still very far from being settled, even in its more important features. Both the courts and commissions are, in a measure, groping their way in an earnest endeavor to determine what may and what may not be lawfully done. To preserve a just balance between the rights of the railroads and the rights of the people is a most difficult task.

The members of this commission have been the pioneers of the work in Nevada. They feel that what they have thus far done has laid a strong and safe foundation for subsequent action.

They have sustained the constitutionality of the law creating the commission; they have practically destroyed the whole theory of water competition at the coast terminals as advanced by the railroads in justification of lower charges at such terminals on transcontinental freight than those applied at Nevada points; by the prosecution of the so-called Reno rate case before the Interstate Commerce Commission they have secured a decision that, so far as class rates are concerned, revolutionizes the method of rate making from eastern territory into the State of Nevada.

They are now preparing to make a showing with reference to the principal commodities that, almost beyond question, will result in a ruling that will substantially apply the same principles to the rates on particular commodities, and enable the people of this State to control their own business without paying tribute to wholesale jobbers located farther from the sources of supply.

These accomplishments the commission cannot but regard as a very substantial advance and improvement upon the conditions existing when it began its work.

THE ELY FREIGHT DEPOT CASE

Some fault having been found with the commission because of the delay in the enforcement of its order for the erection of a freight depot at Ely, White Pine County, Nevada, an explanation of the matter seems proper at this time. A more complete history of the case will be found in the commission's first annual report, beginning at page 54.

On a complaint made by H. V. Meloy, filed in behalf of the citizens of Ely, asking that a suitable freight depot be erected at that place by the Nevada Northern Railway Company, this commission, after a hearing before Commissioners Thurtell and Shaughnessy, made an order on March 23, 1908, for the erection of such depot, the work thereon to begin within ninety days from the date of the order. Before the expiration of the ninety days, the Nevada Northern Railway Company brought suit in

the United States Circuit Court at Carson City to enjoin the commission from enforcing the order. The commission duly answered, but the case has not been tried. The delay has been due to a number of causes.

First, the commission was for a long time, and until very recently, pressed to the uttermost limit with the work of preparing the Reno terminal case, which is regarded by our citizens generally as of overshadowing consequence affecting, as it does, the entire westbound transcontinental traffic of the State.

Secondly, while the testimony adduced at the Ely hearing was deemed sufficient by the commission to justify its order, it did not feel sure that more testimony might not be necessary to sustain it in a court, which is governed by stricter technical rules of evidence, and those in charge of the proceeding at Ely showed no disposition to push the case to trial. In fact, the commission's advices have been that an amicable settlement of the matter was in sight. The attorneys in charge at Ely appeared to have dropped out of the case, and the commission has not been able to get any aid from that source, beyond the expression of the opinion that it, the commission, should have resisted the trial in the United States court, and forced the complainant to try the suit in the state courts first. This opinion, in the judgment of the commission, is not well-founded. It is true that such a decision has been rendered recently by the Supreme Court in a Virginia rate case. But that decision rested upon the fact that in Virginia, by a constitutional provision, the party dissatisfied with an order of the commission could appeal to the Supreme Court of Appeals, which court was expressly authorized to affirm, set aside or *modify* the order. This authorization to *modify* the order was held to make the Virginia Court of Appeals, in effect, a higher commission, so far as the question at issue there was concerned, and, consequently, that the railroad company had no standing in the federal courts until it had exhausted its remedies in the proper tribunals provided by the State.

We have no such provision of law, either statutory or constitutional, in this State, and there is nothing that this commission is aware of to prevent a railroad from testing the validity of a commission's order in the United States Circuit Court, upon a proper showing being made.

In this behalf, though, it is proper to state that the commission is endeavoring to get into touch with the parties most interested in the case, with a view to bringing it to trial at as early a date as possible.

REDUCTION IN COAL RATES

During the summer of 1909 the commission, upon its own motion, took up with the traffic managers of the Southern Pacific Company at Salt Lake City and San Francisco the matter of a reduction in the coal rates from the Utah and Wyoming coal mines to Nevada points.

During the progress of considerable correspondence between the commission and the railroad officials it was urged that substantial reductions be made to all Nevada points, but we were only successful in securing a reduction in the rates to points west of Winnemucca to and including Reno. For example, where the rate was formerly \$6 to Reno it was first reduced to \$5.65 and later to \$5 per ton which is the rate in effect at present.

It is proper to mention also that there was some difficulty in checking in the \$5 rate, which was filed to become effective December 22, 1909.

Owing to irregularities and a failure on the part of the railroad to comply with the rules of the Interstate Commerce Commission, the rate did not become effective until March 6, 1910.

In connection with the failure of the coal dealers to receive the benefit of the \$5 rates as agreed upon, between December 22, 1909, and March 6, 1910, it may be stated that this commission laid the matter before the Interstate Commerce Commission and was advised by that body that a refund of the difference between the \$5.65 and the \$5 rate may be secured by filing claims for reparation before the Interstate Commerce Commission.

As the complete readjustment of coal rates to all points in Nevada is strictly within the jurisdiction of the Interstate Commerce Commission, we have prepared and laid before that tribunal a petition for such a readjustment.

The following is an example of the reductions which the Interstate Commerce Commission is requested to grant:

<i>From</i>	<i>To</i>	<i>Present rates</i>	<i>Rates desired</i>
Utah and Wyoming mines.....	Elko.....	\$4.40	\$2.75
Utah and Wyoming mines.....	Winnemucca.....	4.75	3.25
Utah and Wyoming mines.....	Hazen.....	5.00	3.75
Utah and Wyoming mines.....	Reno.....	5.00	3.75
Utah and Wyoming mines.....	Fallon.....	6.00	4.00
Utah and Wyoming mines.....	Wabuska.....	7.00	4.00
Utah and Wyoming mines.....	Dayton.....	7.00	4.50
Utah and Wyoming mines.....	Thorne.....	7.00	4.50
Utah and Wyoming mines.....	Mina.....	7.00	4.75

The hearing upon the petition will probably be held at Reno some time during January or February, 1911.

This action was prior to the filing of Complaint No. 114, and in dealing with the coal situation the whole matter was carefully considered in both proceedings.

THE NATIONAL CONVENTION OF RAILROAD COMMISSIONERS

This convention was held at Washington, November 15, 16 and 17, 1910. This commission has always believed that the indirect benefits that are derived through the attendance on and participation in the deliberations of these conventions are of great value.

The National Association of Railroad Commissioners meets annually, usually at Washington, for the purpose of discussion and exchange of ideas relative to the work with which they are occupied.

Commissioner Thurtell attended the 1910 convention, representing the Nevada Railroad Commission.

The convention this year was attended by the entire Interstate Commerce Commission and by representatives of nearly every State in the Union that has a railroad commission. The convention was presided over by Hon. Martin S. Decker of the Public Service Commission of New York, Second District.

An address was made by the president full of thoughtful suggestions, which set forth in concrete form a great many of the difficulties that lie in the way of actual accomplishment of public control over the public-service corporations. The relations of the different commissions to the federal commission and the limits of the authority of each were discussed in this address.

Chairman Martin A. Knapp of the Interstate Commerce Commission

gave a short address, reviewing briefly the progress that had been made during the preceding year and indicating in so far as he could the prospect ahead. He expressed the opinion that the trend of thought of the people of the whole country was such that either of two conditions may result, namely, a wise and effective public control of railroads, or complete government ownership thereof.

The business of the convention consisted largely of the reading of reports made by committees who had devoted special study and investigation to particular subjects followed by a general discussion of the ideas and principles discussed in the committee reports.

The subjects are planned by an executive committee of seven, of which the president and secretary constitute two.

There is a Committee on the Power, Duties and Work of State Railway Commissions, of which committee B. H. Meyer of Wisconsin was chairman. Mr. Meyer has just been appointed by the President to succeed Martin A. Knapp who has been appointed to the new Court of Commerce.

The Committee on Legislation was headed by Ira. B. Mills of Minnesota.

The Committee on Shippers' Claims on Common Carriers was headed by James S. Harlan of the Interstate Commerce Commission.

The Committees on Railway Service and Railway Accommodations, on Railway Statistics, on Accounts and Statistics of Electric Railways, on Simplification of Railway Tariffs and on Rates and Rate Making, presented most valuable and instructive reports.

Committees on Uniform Classification, on Car Service and Demurrage, on Railway Capitalization, on Safety Appliances, on Grade Crossings and Trespassing on Railroads, on Railroad Taxes and Plans for Ascertaining the Fair Value of Railroad Property, on Amendments to the Act to Regulate Commerce and on Delays Attendant upon Enforcing Orders of State Railway Commissions, all presented reports that were subjected to most thorough criticism and discussion.

The ideas gained by attendance upon this convention are of value not measured in dollars. The acquaintances formed and relations established with the members of the Interstate Commerce Commission and of the other state commissions are of lasting value in adding to the general efficiency of each commissioner.

LABOR TROUBLES ON THE TONOPAH AND GOLDFIELD ROAD

At this point it may be of some interest to review briefly the part taken by the commission in the efforts to secure a fair settlement of the main controversy between the Tonopah and Goldfield Company and its striking employees.

Early in April, 1910, the conductors, engineers, firemen and brakemen employed on the Tonopah and Goldfield Railroad, after failure to negotiate what they considered a satisfactory working and wage schedule, authorized a strike by a vote of all the men concerned, and withdrew from the service.

The business of the company is small, and, as a mixed passenger train each way daily between Mina and Goldfield would in the emergency, render service to the public at only a slight inconvenience, Mr. Hanlin, the general superintendent, found that he had sufficient officers—*i. e.*, trainmaster, master mechanic, traveling engineer, traffic manager, and

general agent and traveling freight and passenger agent—to maintain such service until he was able to secure experienced train and engine-men to take the places of the employees who had withdrawn from the service.

This course was pursued, and, while there was some delay in freight shipments incident to the trouble, there was no delay in the passenger, mail and express service. There was, however, considerable public sentiment in favor of the striking employees and it was reflected in the press reports which were sent out of Tonopah, some of which censured the Railroad Commission for not taking a hand and settling the strike.

This the commission could not do because such action is not contemplated or authorized by the law. Under the law we have power to require for the public a safe and adequate train service, and to this end the commission kept in close touch with the situation, tracing and running down every report which seemed to indicate dangerous or unsatisfactory service to the public. Also personal investigation was made by two members of the commission and the qualifications of the passenger train and enginemen carefully looked into. They were found to be capable men.

On April 11, 1910, in response to pressure of public sentiment, the commission sent a joint telegram to Mr. H. R. Hanlin, for the railroad, and to representatives of the striking train and enginemen, offering to act in the capacity of mediator in reaching an agreement between the company and its employees.

To this offer Mr. Hanlin replied as follows:

No necessity for concern account strike conditions on this line; freight and passenger traffic being handled promptly. Many thanks for kind offer.

On the other hand, the train and enginemen replied that they only asked for justice and would welcome the commission's assistance.

This situation, of course, made it impossible to proceed further in getting the parties together.

During the course of an investigation of conditions on the line of the Tonopah and Goldfield, and especially with respect to the qualifications of the passenger, train and enginemen by two members of the commission as aforesaid, a conference was held with Mr. Hanlin at his offices in Tonopah, May 4th and 5th, at which time an earnest plea was made that such of the striking employees as had given satisfactory service be allowed to return to work under the new wage scale promulgated by the company. Efforts in this direction, however, were fruitless, Mr. Hanlin refusing to reconsider the matter.

The commission would have been very glad to reach more definite and satisfactory results, but it did all that it could within the scope of the powers delegated to it by the law.

Following is a review of the work of the commission, and what has been accomplished in specific cases during the year 1910, each matter being treated as much in detail as its importance seems to require.

THE CASE BEFORE THE INTERSTATE COMMERCE COMMISSION

This case is one of such far-reaching importance to all the people of Nevada, and to the Pacific Coast in general, as to warrant the most complete and exhaustive explanation concerning its status.

Reference is here made to the last report of the Railroad Commission of Nevada, pages 10 to 20, wherein is given a fairly complete recital of the effort that had been made and the stage of proceedings at that time.

It is not intended in this report to do more than review briefly that which is covered in the last report and to give such other and further information as may be of interest to the people of Nevada relative to this case.

Early in May, 1908, certain residents and business men of Reno presented a petition to the Nevada Railroad Commission asking the commission to bring before the proper officials of the Southern Pacific Company a request for a lower scale of freight rates from eastern territory to Reno. The commission thereupon invited the freight traffic manager of the Southern Pacific Company to participate in a hearing to be held at Carson City in the offices of the commission beginning May 25, 1908. The traffic officials of the railroad declined to attend the hearing or participate therein in any manner, and in July, 1908, the Nevada Railroad Commission filed a petition with the Interstate Commerce Commission alleging that the entire schedule of rates from eastern defined territory to Reno was unreasonable, unjust, excessive and discriminatory, and asked that all Nevada points be given rates no higher than the present rates in effect from the same territory to Sacramento.

The answer of the railroad company was filed with the Interstate Commerce Commission September 25, 1908, and denied that the rates to Nevada points from eastern territory were other than reasonable and fair rates.

The case was of such great importance to the shippers of Nevada that the Nevada Commission felt justified in using every possible means to the end that a proper presentation of the subject might be had. Mr. F. H. McCune of Spokane, who had assisted in the preparation of the Spokane case, was employed to assist in the preparation of the data to be used in the Nevada case. The work done by Mr. McCune was highly satisfactory and laid a good foundation for the testimony of other witnesses that later assembled and arranged the data furnished by him into its proper order that concrete and definite proof might be made concerning the unreasonableness of the present rates and the reasonableness of the rates sought.

Mr. Examiner Lyon was sent by the Interstate Commerce Commission to hear the case in March, 1909. The testimony of the Nevada Commission was all furnished by six witnesses, F. R. Nicholas, J. F. Shaughnessy, E. H. Eisfeldt, F. H. McCune, E. H. Walker, and Henry Thurtell. The case was conducted on the part of the commission by Chairman H. F. Bartine, assisted by R. C. Stoddard, Attorney-General.

The railroads were represented by F. C. Dillard, Interstate Commerce Commission attorney for the Harriman lines, and P. F. Dunne, general attorney for the Southern Pacific Company.

At the conclusion of the hearing the railroad company asked that the case be continued to some further date in order that further data might be introduced.

SECOND RENO HEARING

The second hearing was held at Reno on October 25, 1909, before four members of the Interstate Commerce Commission—Commissioners Clements, Prouty, Clark, and Lane. Additional testimony was presented

on the part of the plaintiff through E. H. Walker and Henry Thurtell and on the part of the railroad company through witnesses Butler and Jones.

The argument was made on behalf of the plaintiff by Chairman H. F. Bartine, and on the part of the Southern Pacific Company by C. W. Durbrow.

The opening brief on behalf of the plaintiffs was filed December 5, 1909. The defendant's reply brief was filed January 2, 1910, and the closing brief for the complainants was filed February 2, 1910. In these briefs the entire subject was very thoroughly reviewed and argued at considerable length.

The case was numbered in the Interstate Commerce Commission files No. 1665. The decision was rendered as Opinion No. 1365 on June 6, 1910. The opinion is of such great importance as an epoch marker in the history of rate making that it is published in full herewith:

[No. 1665]

RAILROAD COMMISSION OF NEVADA

v.

SOUTHERN PACIFIC COMPANY, ET AL.

Submitted February 7, 1909. Decided June 6, 1910.

Class rates from points in eastern defined territory to points in Nevada found unreasonable; reasonable rates prescribed for the future.

H. F. Bartine and R. C. Stoddard, for complainant.

F. C. Dillard, P. F. Dunne, and C. W. Durbrow, for Southern Pacific Company and Nevada and California Railroad Company.

Seth Mann, for Traffic Bureau of the Merchants' Exchange of San Francisco, intervener.

Edward G. Kuster and Joseph P. Loeb, for Associated Jobbers of Los Angeles, intervener.

REPORT OF THE COMMISSION

LANE, *Commissioner*:

The highest main-line rates to be found in the United States are those from eastern points to stations in Nevada. For carrying a carload of first-class traffic containing 20,000 pounds from Omaha to Reno the Union Pacific-Southern Pacific line charges \$858. If a like carload is carried 154 miles further, to Sacramento, the charge is but \$600. The first-class rate to the more distant point, Sacramento, is \$3 per 100 pounds, and to the nearer point, Reno, \$4.29 per 100 pounds. If a like carload of freight originates at Denver, 500 miles west of Omaha, the same rates to Reno and Sacramento apply; and if the freight originates at Boston, 1,700 miles east of Omaha, the rates are the same. This interesting rate condition arises out of two simple facts: (1) The whole of the United States from Colorado common points to the Atlantic seaboard, barring a few of the southeastern States, is one wide group or zone from which practically uniform rates to Pacific Coast water points are made, and (2) the rates to Reno are based upon these blanket rates to coast cities, and amount to the sum of the rates to the coast plus the local rates back to point of destination.

This great zone, extending from the Rocky Mountains to the Atlantic, a distance of over 2,000 miles, from which practically uniform rates are made to Pacific Coast terminal cities, is probably without parallel in the railroad world, excepting for a similar eastward blanket extended to Pacific Coast producing points. The zone in which the same rates apply on California citrus fruits, for instance, extends from Salt Lake City on the west to Portland, Me. It is manifest that the transcontinental railroads have made a near approximation to the postage-stamp system of rate making. Their policy has been to give to all eastern producing markets an opportunity to sell to the terminal cities upon a parity

as to transportation charges and to give to Pacific Coast producing points access to all eastern markets upon a like basis. To the great basin lying between the Rocky Mountains and the Sierra Nevadas the carriers have in a limited degree extended this same policy by making rates into Nevada base on the coast cities, and thus, the carriers say, they give to this territory the advantage of its proximity to the Pacific seaboard; that the rates to the latter are made low because of water competition between the Atlantic and Pacific ports—lower than would be justified were Sacramento and San Francisco not upon the water—and that Nevada rates would be still higher but for its nearness to the Pacific Coast.

The State of Nevada, through its Railroad Commission, now comes asking that Nevada points be given the same rates as are now given to Pacific Coast terminals, urging that these coast rates are not unreasonably low in themselves, and are not the product of any real water competition.

The complaint originally filed in this case made the Southern Pacific the sole defendant; the reasonableness of the rates from the East to Nevada were not attacked, excepting in so far as they are based on the rates to further western points, and include a back-haul charge. As the complaint then stood the petition was that this commission should hold it to be unreasonable for the Southern Pacific, delivering freight at Reno and other points in Nevada, to charge for a back haul which is not in fact given, and that we should adjudge the rates to Sacramento to be reasonable as applied to the intermediate points. Later the complaint was amended by adding carriers east of Ogden forming a single through route from the Atlantic Coast. So that the petition of Nevada now is that from all points upon this through route reasonable rates shall be fixed which shall not exceed those now applicable on shipments from such points to the more distant coast terminals. It is suggested by the complainant that we bring in other carriers as defendants, so that the entire eastern territory may be covered by our order. This we think unnecessary, assuming, as we do, that the conclusions here reached as to a through route from the East to the West will be adopted and established by other lines similarly situated.

CONSTRUCTION OF NEVADA RATES

To reach a clear understanding of the basis upon which Nevada rates in general are now fixed, it is necessary to bear primarily in mind the fact before referred to, that the carriers of the country have united in establishing a zone 2,000 miles in width from which rates are practically uniform to what are known as "coast terminals." There are 152 of these coast terminals, 97 of which are in California. They are points more or less arbitrarily established by the carriers, but which are either upon inlets from the ocean or rivers running to such inlets, or are but slightly removed from such water points. The most prominent coast terminals are Seattle, Tacoma, Portland, Sacramento, San José, Stockton, Oakland, San Francisco, Los Angeles, and San Diego. To these coast terminals are extended what are known as "terminal rates" on westbound transcontinental traffic. These rates apply either from all of eastern defined territory or from separate groups therein, the shaded portion of the accompanying map indicates eastern defined territory and the groups into which it is divided. These groups are lettered from A to J. A is limited to New York City piers, and has to do only with shipments by steamship via gulf ports; B covers New England territory; C, New York territory and the Middle States, with New York City as the principal point; D, Chicago and adjacent territory; E, the Mississippi River, with St. Louis as the principal city; F, the Missouri River; G, Kansas; H, Oklahoma; I, Texas; and J, Colorado, with Denver as its central point.

Class Rates—Coming, then, to the construction of the Nevada class rates, we find that the carriers have employed three methods of construction during the past two years. Prior to January 1, 1909, there existed a body of what were known as intermediate class rates to Reno from certain designated eastern points. These rates were, on first class—

From Chicago-Milwaukee common points.....	\$3.90
From Mississippi River common points.....	3.70
From Missouri River common points.....	3.50
From Colorado common points.....	3.00

An alternative clause gave Reno the right to the combination rate based on Sacramento whenever that should be lower. This indefinite method of stating rates the commission condemned in a general ruling. The tariffs were then

changed so as to cancel the alternative clause and the intermediate class rates and thus to make all Nevada rates base on Sacramento. This was the situation when the case was heard. Later, however, in June of last year, a third plan was adopted, and that now obtains, viz, to divide Nevada into two zones with Humboldt as the dividing point. Points west of Humboldt take the Sacramento combination. Points east of Humboldt take generally the Ogden combination. It is unnecessary herein to trace the history and the effect of these various changes in the method of rate basing. We shall deal with the rates to all Nevada points as joint rates. And inasmuch as rates on all ten classes were quoted by the carriers' tariffs from all eastern defined territory to coast terminals and therefore by combination to interior points, at the time when this proceeding was brought, we shall consider that our jurisdiction extends to the installation of such rates to all of such territory.

To ascertain the rate upon a shipment from New York to Reno one looks in vain for any one tariff in which such rate is to be found. By examination of the tariff of the Transcontinental Freight Bureau, to which the Southern Pacific Company is a party, this note is discovered:

Rates to Intermediate Points

When no specific rate is named to an intermediate point shown in Transcontinental Freight Bureau Circular No. 16-C (I. C. C. No. 864), supplements thereto, or reissues thereof, rate to such an intermediate point will be made by adding to the rate shown to the point designated herein as "Terminal," which is nearest destination of shipment, the local rate from nearest terminal point to destination.

Turning to Transcontinental Freight Bureau Circular No. 16-C (the issue at the date at which this complaint was brought), we find Reno named as an intermediate point, and that the nearest terminal to Reno is Sacramento, 154 miles west of Reno. We find, then, by returning to the Transcontinental Freight Bureau westbound tariff, the rate applicable upon the shipment to Sacramento. Then, having ascertained this from a tariff to which all of the carriers from New York to Sacramento are parties, we must next find the local rate from Sacramento to the destination of the freight, which is east of Sacramento. This local rate, Sacramento to Reno, we find in a tariff to which the Southern Pacific Company alone is a party. Thus we have, through a maze of tariffs, at length discovered the rate from New York to Reno, which is made up of a joint through rate to Sacramento and a local rate of the Southern Pacific Company alone from Sacramento back to Reno.

The all-rail class rates, in cents, per 100 pounds from eastern defined territory to coast terminals were, when this case was brought, as follows:

	Class									
	1	2	3	4	5	A	B	C	D	E
Groups B, C, D, E, F, G, H, and I	\$3.00	\$2.60	\$2.20	\$1.90	\$1.65	\$1.60	\$1.25	\$1.00	\$1.00	\$0.95
Group J	3.00	2.60	2.00	1.75	1.60	1.40	1.20	.95	.85	.80

An examination of present tariffs will show that from New England and New York territories (Groups B and C) no class rates below fourth class are now extended. Prior to January 1, 1909, however, and at the time this complaint was brought, rates were given for the full ten classes from these groups, and such rates upon the \$3 scale are now given to coast terminals from Group A, the freight being carried from the New York City piers to New Orleans and Galveston by ocean carriers and thence by rail. It will also be seen that from Group J slightly lower rates are made on all classes below second class than are made from other groups. With these exceptions, however, the rates are uniform throughout the whole eastern defined territory as to classified freight.

The local rates on classes from Sacramento to Reno are as follows:

Class	1	2	3	4	5	A	B	C	D	E
Rate	129	112	102	87	78	78	34	33.5	25.5	25.5

The result of the combination on Sacramento is therefore to produce the following rates to Reno:

From Groups B, C, D, E, F, G, H, and I:

Class	1	2	3	4	5	A	B	C	D	E
Rate	429	373	322	277	243	238	159	133½	125½	120½

From Group J:

Class	1	2	3	4	5	A	B	C	D	E
Rate	429	373	302	262	238	218	154	128½	110½	105½

Rates to points east of Humboldt, such as Winnemucca and Elko, under the present method of making rates on the Ogden combination, vary as the rate from point of origin to Ogden.

The effect of this change in method of making rates may be illustrated briefly by the statement that the first class rate to Reno from Chicago prior to January 1, 1909, was \$3.90, whereas it is now \$4.29; from Missouri River \$3.50, and now \$4.29. To Elko, on the other hand, the first class rate from Chicago is now \$4.27, as against a previous rate of \$4.72½, when the rate based on Sacramento.

For many years the class rates to interior points, such as Reno, were no higher than to the terminals. On April 11, 1893, the practice of maintaining lower terminal rates was instituted. The first line of figures in the table below shows the Reno rates when this case was brought; the second line, the rates in 1892; and the third line, the difference, or the amount by which the rates have been increased.

To Reno from—	Class									
	1	2	3	4	5	A	B	C	D	E
Missouri River common points.....	429	373	322	277	243	238	159	133½	125½	120½
1892 rates	350	300	250	200	175	175	155	125	110	100
Difference.....	79	73	72	77	68	63	4	8½	15½	20½
Mississippi River common points..	429	373	322	277	243	238	159	133½	125½	120½
1892 rates	370	320	260	205	180	182	163	130	115	105
Difference ..	59	53	62	72	63	56	.....	3½	10½	15½
Chicago common points	429	373	322	277	243	238	159	133½	125½	120½
1892 rates	390	340	270	210	185	190	170	135	120	110
Difference	39	33	52	67	58	48	.....	.....	5½	10½

Commodity Rates—While there are many hundred commodity rates extended to coast terminals, there are but few given to intermediate points. On the following articles the commodity rates are the same to Utah and Nevada points as to Pacific Coast terminals from Groups D, E, F, G, H, I, and J of eastern defined territory, which include all points from Chicago west:

Apples; bananas; beer, in wood; bones; broom corn; butter, butterine, oleo-margarine, eggs, cheese, and dressed poultry; cars, street; barley, corn, rye, oats, and speltz, c. l. and l. c. l.; bran and shorts, c. l. and l. c. l.; brewer's grits, brewer's meal, corn meal, corn chop or chop feed, chopped corn, cracked corn, and hominy; buckwheat, c. l. and l. c. l.; wheat, c. l. and l. c. l.; cooperage, cranberries; fertilizers, n. o. s.; household goods, c. l. and l. c. l.; live stock; machinery, mining; mineral-water bottles, returning; oil cake and oil-cake meal; onions; onion sets, l. c. l.; packing-house products; pineapples; plaster, building; poultry, alive; railway equipment; and staves and headings.

As to all but two or three of these commodities, the rates are the same to Reno as to Sacramento from Chicago. That is to say, the blanket rate made from all eastern defined territory to coast terminals on these commodities is applied from Chicago to Reno. There are a few other commodities upon which commodity rates are given to Reno which are somewhat higher than the rates from Chicago to Sacramento, viz, automobiles, buggies, carriages, wagons, vehicles, and coal, coke and guano from certain far western points. From an examination of the tariffs it appears that the transcontinental commodity rates—rates from eastern defined territory to the coast terminals—are at the present time higher than they were ten years ago by a very considerable percentage and this regardless of the fact that the base of supplies has been constantly moving

westward, thereby narrowing the distance between point of production and consumption.

VOLUME OF NEVADA TRAFFIC

Nevada is colloquially known as the "Sagebrush State" and from the car window it presents the spectacle of an almost uninterrupted waste. Railroad men speak of it as a "bridge"—unproductive territory across which freight must be carried to reach points of consumption. The figures of the Southern Pacific demonstrate, however, that while Nevada traffic may at one time have been negligible such is no longer the case.

Some time before this proceeding was brought the Southern Pacific Company, which is the lessee of the Central Pacific running from Ogden west into California, brought suit in the United States Circuit Court for the District of Nevada attacking certain rate schedules upon state traffic established by the State Commission. In support of its case the Southern Pacific Company filed an affidavit made by Mr. C. B. Seger, auditor of the Southern Pacific Company, showing the earnings of the Central Pacific on business wholly within the State, on business passing through the State, on business originating in and passing out of the State, and on business originating outside and having its destination in the State, for the fiscal year ending June 30, 1907. Mr. Seger said by way of explaining his figures:

The freight earnings accruing to and made by said Southern Pacific Company in Nevada, being the revenue itself, without reference to its disposition under any lease, agreement, or otherwise, are derived for the said fiscal year 1907 from through and local business, understanding by local business such as is strictly intrastate in character, picked up and laid down within the limits of the State of Nevada, and understanding by through business such as is interstate in character. Further differentiating, said interstate business consists, first, of business originating outside and coming into the State; second, of business originating in and passing out of the State; and, third, of business originating outside the State, having destination beyond the State, and, in relation to the State itself, simply passing through the State. The freight earnings for said fiscal year, and pertaining to the said business as above classified, are set forth under the appropriate heads, and are, in fact, as follows:

	Revenue	Percent- age of total
Intrastate	\$159,791.40	0.02
Originating outside and coming into the State	1,683,687.69	.20
Originating in and passing out of the State	831,802.96	.10
	\$2,675,282.05	.32
Passing through the State	5,578,282.28	.68
Sum total	\$8,253,564.33	1.00

Surprising as these figures are they apparently do not fully set forth the extent of Nevada business at this time, as is shown by an exhibit filed by the Southern Pacific Company in the present case, giving the business west of Ogden for the single month of February, 1909, which may be epitomized thus:

	Revenue	Percent- age of total	Tonnage	Percent- age of total
Intrastate	\$29,001.00	0.03	4,715	0.04
Into and out of Nevada and Utah west of Ogden	314,379.65	.38	64,367	.50
	\$343,380.65	.41	69,182	.54
Passing through the State	495,128.37	.59	60,271	.46
Total for month of February, 1909	\$838,509.02	1.00	130,453	1.00

Another most interesting showing is made by the Seger affidavit as to passenger business on the Southern Pacific in the State of Nevada for the year 1907, the figures given being these:

	Revenue	Percentage
Intrastate	\$286,235.65	10
Originating outside and coming into the State	357,511.55	9
Originating in and passing out of the State	267,582.85	13
		— 22
Passing through the State	1,962,915.33	— 32
		68
Sum total	\$2,874,245.38	100

The statement for the month of February, 1909, referred to above, sets forth very clearly not only the volume of business going into and out of Nevada and the earnings of the Southern Pacific thereon, but also gives a specific analysis of the sources of the traffic, showing the volume which comes into Nevada from the East and that which comes from California. Under "Question 2" below will be found a statement of the freight received at Nevada and Utah points from points west of Calvada, which is a station directly on the California-Nevada state line. This table, however, should not mislead; a considerable percentage of the traffic from California is traffic of eastern origin reshipped from California to Nevada. The table also includes coal and other commodities of very large tonnage (approximately one-half of the total in weight) coming from points west of eastern defined territory:

Territorial movement	Total	
	Tons	Southern Pacific earnings
Gross total tonnage and earnings of the Southern Pacific for the month of February, 1909	913,302	\$3,422,529.00
<i>Question No. 1</i>		
Freight via Ogden to California	37,886	\$320,220.55
Freight via Ogden from California	22,385	174,907.82
	60,271	\$495,128.37
<i>Question No. 2</i>		
Freight via Ogden to points in Nevada and Utah	17,485	\$66,284.88
Freight received at Nevada and Utah points from points west of Calvada	16,823	144,965.00
Freight via Ogden from points in Nevada and Utah	18,381	33,462.77
Freight forwarded from points in Nevada and Utah to points west of Calvada	11,678	69,667.00
	64,367	\$314,379.65
<i>Question No. 3A</i>		
Freight received in California, San Francisco and north, from all points in California, including interchange with connecting lines in California	189,827	\$365,168.00
<i>Question No. 3B</i>		
Freight picked up and laid down in Nevada and Utah and freight moving between Nevada and Utah—		
Nevada to Nevada	4,046	\$21,839.00
Utah to Utah	144	948.00
Utah to Nevada	499	5,122.00
Nevada to Utah	26	1,092.00
	4,715	\$29,001.00

There was a time, doubtless, when Nevada traffic, save to the mines on its westernmost border, was but trifling. At present, however, it has a traffic, both freight and passenger, which is far too considerable to be overlooked under the rule *de minimis*. And it is to be remembered that the figures given apply to but one road, whereas a second is in operation across the State to the south, and a third is beginning operations on the north.

SOURCES OF EASTERN TRAFFIC

It is interesting in this connection to regard the point of origin of this eastern freight. The Railroad Commission of Nevada had access to the billing of all shipments reaching Reno, and from these compiled a series of statements which appear to show that the great body of Nevada traffic which comes directly from the East via Ogden originates west of the Indiana-Illinois state line.

From one exhibit it appears that of the 1,063,687 pounds of less-than-carload shipments originating in eastern defined territory and delivered at Reno during the months of January, February, March, and April, 1908, only 10 per cent originated at the Atlantic Coast cities of New York, Boston, and Philadelphia, and only 25 per cent in Connecticut, District of Columbia, Maine, Maryland, Massachusetts, New Jersey, New York, Pennsylvania and Virginia. This exhibit further shows that on the traffic moved the charges were \$32,719.30; that if terminal rates had been applied charges would have been \$21,956.24; and that the difference is \$10,748.07. In other words, the charges on these shipments to Reno were 48.3 per cent higher than would have been the charges on the same shipments had they been carried over the mountains to Sacramento.

Another exhibit shows that of 21,000,000 pounds of carload freight, earning \$278,000, moved from eastern defined territory into Reno, 9,500,000 pounds, earning \$120,000, moved in at rates no higher than terminals. It further shows that only 4,500,000 pounds of the 21,000,000 originated east of Chicago. This exhibit shows, aside from the products carried to Reno at terminal rates, that the charges were, for the year 1908, \$157,824.94; that the terminal charge would have been \$99,679.90; and the difference, \$58,524.40. In other words, the charges on carload shipments to Reno were 59 per cent higher than the charges on the same shipments would have been had they been carried to Sacramento.

Commissioner Thurtell estimated from the figures at his hand that the total receipts under present rates upon business brought into Reno via Ogden for the year 1908 amounted to \$454,343.69 and under terminal rates the revenue would have been \$363,865.23, a reduction of \$90,478.46. The statement also shows that the revenue to the Southern Pacific from this business was \$268,516.40 and would have been under terminal rates \$178,037.94, a reduction of \$90,478.46, or about 33 per cent. Expressed in revenue the Southern Pacific on the haul from Ogden to Reno earned \$11.51 per ton, while if terminal rates had been charged its earnings would have been \$7.63 per ton.

On the whole, the figures given in this case, which are the most authoritative thus far presented to the commission with reference to the sources of westbound transcontinental traffic, indicate that less than 25 per cent of the traffic into Reno from the East originates east of Chicago, while 75 per cent originates between Chicago and Denver. In other words, the needs of the people on the west coast may be and are in great part supplied from sources nearer home than the Atlantic seaboard.

The manufacturing center of the country has moved westward and rates from the Atlantic seaboard that were once necessary are now almost unused. It may be historically the fact, as the carriers assert, that the transcontinental blanket rates given to the Pacific Coast cities were put in to meet water competition from the Atlantic Coast points, and that these rates were extended westward from the Atlantic as matter of grace to western manufacturers and producers; today, however, it might well be said that this blanket is extended not westward, but eastward, so as to give the eastern manufacturer or jobber some opportunity to reach the far western markets.

WATER COMPETITION

As we have seen, the rates are higher on almost all commodities from eastern producing points to Reno than on these same commodities to Sacramento, the more distant point. Without explanation this constitutes a violation of the long-and-short-haul clause of the Act. The carriers justify the lower rates to the more distant point upon the ground of water competition. They say that the rates charged to Reno and other Nevada cities are reasonable in themselves measured

by the cost of the service to the carrier or the value of the service to the shipper, and that rates to the coast cities measured by these standards are too low to be considered reasonable and would not be in effect but for the force of water competition. The Nevada Commission, on the other hand, contends that while some commerce does move from the Atlantic seaboard by water, the volume is so small that it is not influential in determining the present rate to the coast terminals; that the coast rate itself is reasonable, and therefore that the application of a higher rate to an intermediate point cannot be justified. The making of higher intermediate rates, they strongly urge, is a matter of railway policy and not of railway necessity, in that the railways wish to develop the coast cities as jobbing centers to the exclusion of interior points; that the revenues of the carriers would not be seriously impaired were this policy abrogated and as low rates given to the intermountain country as are now extended to the coast cities.

It is no reflection upon the traffic manager of a railroad to say that he bases his rates upon some line of policy. He deals directly, and in most cases exclusively, with the producer or the jobber. His concern is to keep these patrons satisfied and at the same time bring to his railroad the greatest possible revenue. This is what he means by saying that he charges what the traffic will bear. He regards as reasonable whatever rate will make for the best interest of his road, and in determining this he adopts a line of policy which affects either favorably or unfavorably the industrial growth of the communities which the carrier serves. The restrictions of the Act to regulate commerce are governmental limitations placed upon the unlimited and arbitrary discretion of traffic officials. While the latter may adopt policies which they regard as most favorable to their roads, such policies must be restricted by the inhibitions of the law which this commission must enforce. The policy of making Reno rates base upon those extended to the more distant point may not be justified upon the ground that Reno traffic will bear that imposition, but may be justified by conditions obtaining at the more distant point which the carrier may meet without offense to any provision of the Act.

And this brings directly to our consideration the question of water competition at Sacramento and other coast terminals. It is, of course, a physical fact that commerce may be carried by water from the eastern seaboard to the Pacific Coast. It is admitted by all, and substantiated by the evidence in this case, that some commerce does actually so move. An estimate has been made by complainant that approximately 3,000,000 tons of transcontinental traffic reaches the coast terminals during each year by rail, while the highest figure given as the volume of traffic reaching those points by water from the eastern seaboard is under 10 per cent of the rail movement. The fact, however, that it moves in large or small quantities does not of itself sustain the contention that the present rates from eastern defined territory to coast terminals are so low as not to make a reasonable return to the carrier for the service performed. A movement of traffic may be affected by water competition at a more distant point and yet a rate made up of the combination of the rate by water plus the rate back be unreasonable and unjust. Nevada, Utah, Arizona, and Idaho are nearer to the Pacific Coast than to the Atlantic, but this does not of itself justify charging them overland rail rates which will give them none of the advantages arising out of their shorter distance to an eastern base of supplies. Nor does it follow that a rate to a point on the seaboard is lower than would be justified if that point were not so situated. In short, it is not sufficient to state that the terminal points are situated on the water to excuse the imposition of higher rates at intermediate points.

There has been little difficulty experienced from time to time by the rail carriers in raising rates to the Pacific Coast; the only live water competitor on the Pacific today is a line which bases its rates on the rail tariffs, and the rates of both the rail and the water lines change simultaneously. Ways can be found, and have been found, by which the presence of the ocean as a controlling, or even greatly meddlesome, factor in the fixing of railroad rates can be nullified. There is no doubt but that rail rates have been influenced at times to all the Pacific ports by water carriers, and of course there is the possibility that at any time this water competition may become seriously aggressive and potent. The United States is not a maritime nation at present, and her great coast line on the Pacific side is served in great part by such water carriers as the railroads permit to live.

While, therefore, physical conditions at the coast are dissimilar to those at interior points the rates to the coast are not necessarily less than in fairness the traffic should carry. The water carriers between the Atlantic and the Pacific Coasts at present charge rates from 25 to 40 per cent less than their railroad rivals. To

get this business the water carrier at the eastern port reaches inland and absorbs a rail rate of 20 cents upon commodities which carry more than a 50-cent water rate to the Pacific Coast. The American-Hawaiian Steamship Company then transports the freight by water to the Tehuantepec road, where it is transhipped across the Isthmus, and being loaded again is carried to a Pacific Coast port and there reshipped either by rail or water to certain designated points of destination inland from the port. In such a movement there is involved a rail haul of 400 or 500 miles, at least six, and possibly more, separate handlings of each parcel of freight, and a haul by water of fully 5,000 miles. Freight moving via Panama is subject to even heavier conditions. It is insisted by the Nevada Commission that water competition of this character is not sufficiently aggressive or formidable to compel the railroads to make any other rates to the coast terminals than those which from reasons of policy they are at present making. The suggestion is not without pertinence that if four different transportation services, three by rail and two by water, involving at least six handlings of the freight and a total haul of 5,500 miles, can be furnished profitably at from 60 to 75 per cent of the rail rate, the compensation to the rail carrier for an all-rail haul of 2,500 miles, with no handling and but two terminal charges, should produce ample revenue to the rail carrier.

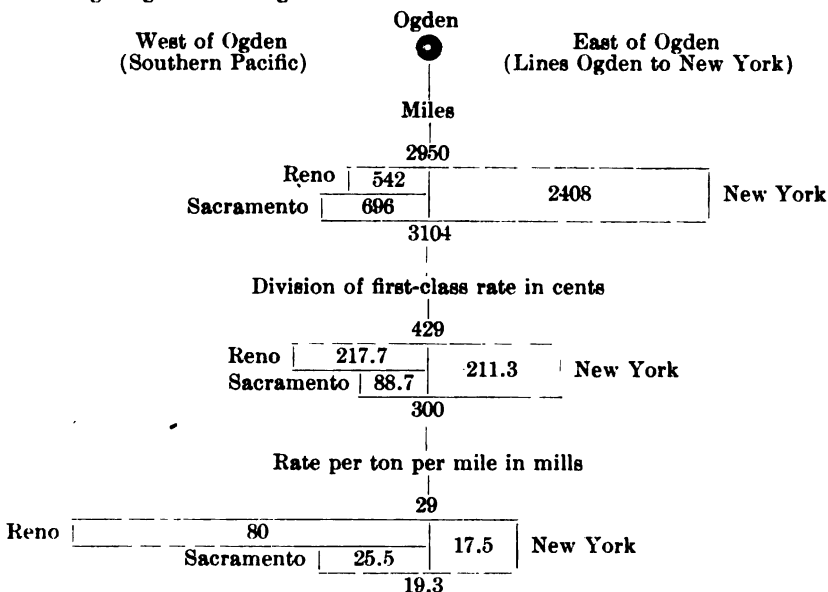
There are many interesting developments in this and other transcontinental cases touching this matter of competition by water. For instance, the lowest rate does not in all cases apply to and from the seacoast points. There are many commodities upon which the rates from Chicago and Kansas City to Sacramento and San Francisco are less than they are from New York. And yet it is said to be the competition from New York that produces the low rate. In no case is the rail rate from New York less than is the rate from other portions of eastern defined territory, while of course in all cases New York is nearer the source of the competing force, the ocean. This is accounted for by the carriers on the ground that by taking the same, or a lower, rate from the interior points to the coast terminals the rail carrier avoids the longer rail haul, the points of origin and destination being nearer together. This is an application of what the carriers term "market competition," but is not a strong argument to sustain the theory of water competition.

As usually applied by carriers market competition results in the hauling of commodities produced at places distant from the point of consumption to compete with the same commodities from points nearer to the point of consumption. In this case, however, market competition is said to be the controlling factor which justifies a rate from an interior point less distant from destination. Thus we have a \$3 rate from New York to Sacramento to meet water competition, and a \$3 rate from Kansas City to meet market competition. We also have a \$4.29 rate from Kansas City and from New York, to Reno, as a reasonable rate because of water competition from New York to Sacramento.

We do not regard the divisions of rates as in any wise conclusive as to the reasonableness of rates between certain points, but such divisions are sometimes of significance. In the present case we find that if 100 pounds of freight is shipped from Boston, or New York, or Chicago, or St. Louis, or Omaha to Sacramento on the \$3 rate, and another 100 pounds of the same kind of freight is shipped from the same points to Reno on the same day, the carriers east of Ogden receive precisely the same earnings upon both shipments; but the Southern Pacific, west of Ogden, receives far more upon the Reno shipment than upon the Sacramento shipment. This is illustrated in the following table:

From—	To—	Rate	Earnings east of Ogden	Earnings of S. P. Co. (west of Ogden)
		<i>Cents</i>	<i>Cents</i>	<i>Cents</i>
Group B, Boston	Sacramento	300	211.3	88.7
	Reno	429	211.3	217.7
Group C, New York	Sacramento	300	211.3	88.7
	Reno	429	211.3	217.7
Group D, including Chicago, etc. ..	Sacramento	300	181.9	118.1
	Reno	429	181.0	248.0
Group E, including Mississippi River ..	Sacramento	300	174.5	125.5
	Reno	429	174.5	254.5
Group F, including Missouri River	Sacramento	300	159.3	140.7
	Reno	429	159.3	269.7

Neither at the hearings nor in the argument did the carriers east of Ogden contend that their divisions of these rates were unreasonable. The Southern Pacific, however, the carrier which makes the last 700 miles of a 3,100-mile haul, strenuously insists that its rates to the more distant points are compelled by water competition for the purpose of defending higher rates to intermediate points; while the carriers performing 2,400 miles of that service appear to regard the rate as entirely reasonable. The line from New York to Sacramento and Reno constitutes a through route and in law the carriers engaging therein constitute one line. If the Sacramento rate is less than a reasonable rate and the result of competition, then it would seem fair to assume that all of the carriers engaging in the transportation so consider it and would accordingly demand a lesser division than the division they would be justified in requiring out of the higher rate to the intermediate point. The fact remains, however, that for the 2,400-mile haul from New York to Ogden the New York Central, the Lake Shore, the North Western, and the Union Pacific secure the same revenue out of the \$3 rate to Sacramento that they do out of the \$4.29 rate to Reno. This is graphically illustrated by the following diagram showing the division of the rate:



PRODUCTIVE FREIGHT TERRITORY

We have gone extensively into an investigation of the conditions surrounding this traffic and in anywise governing the basis upon which the rates to Nevada from the East should be governed. What has been said herein gives little more than a suggestion of the extent of the inquiry which has been made. We have, for instance, had reports made upon the financial condition of the carriers involved, and their ability to meet any reduction which the commission might direct without serious impairment of their revenues, an interesting fact in this connection being this: During the past two years the operating revenues of the Southern Pacific Company's Pacific system have increased \$8,000,000, while its operating expenses have decreased \$5,000,000, thus producing an increased operating income of over \$12,000,000, or a net increase of about \$2,000 per mile of road.

There appears in the record a compilation from the statistics of this commission for the years 1898-1907 in which it is shown that in these ten years the carriers in the Pacific Coast territory doubled their freight tonnage, which rose from 18,000,000 to 35,000,000 tons; almost doubled their gross revenue; their receipts per mile increased over 70 per cent; their receipts per ton per mile increased from 1.07 to 1.25, or about 20 per cent; while the relation of expenses to earnings remained practically constant at 62.50 per cent. These figures are for all the roads in the Pacific territory. But if we take the Central Pacific alone we find it third in the list of Pacific Coast roads in tons carried and the highest of all in

freight earnings per mile (\$13,453 per mile in 1907). While it is one of three railroads in the West carrying over a million tons of freight per mile of road—the average for the United States—the earnings of the Central Pacific per mile are 65 per cent greater than the average for the United States and 100 per cent greater than the average of the roads west of Chicago.

CONCLUSIONS

The time has come, in our opinion, when the carriers west of the Rocky Mountains must treat the intermountain country upon a different basis from that which has hitherto obtained.

Nevada asks that she be given rates as low as those given to Sacramento. The full extent of this petition cannot be granted. In making rates to Reno from a territory broader than the whole of continental Europe we have necessarily given consideration to existing rates to other intermediate points and to points upon the Pacific.

We are of opinion that the class rates to Reno, Winnemucca, and Elko, and other points in Nevada upon the main line of the Southern Pacific Company, from stations on the lines of the defendants between New York and Denver and other Colorado common points are unreasonable and unjust and that for the future no higher rates than those set forth below should be charged to Reno and points east thereof to, but not including, Winnemucca:

From—	Class									
	1	2	3	4	5	A	B	C	D	E
Denver and other points in Group J ¹	\$2.10	\$1.82	\$1.54	\$1.33	\$1.12	\$1.12	\$0.87	\$0.70	\$0.66	\$0.60
Grand Island and other points in Group G ¹	2.30	2.00	1.68	1.45	1.22	1.22	.96	.76	.73	.65
Omaha and other points in Group F ¹	2.50	2.17	1.83	1.58	1.33	1.33	1.04	.83	.79	.71
Clinton and other points in Group E ¹	2.80	2.42	2.03	1.71	1.43	1.46	1.14	.91	.86	.78
Chicago and other points in Group D ¹	2.90	2.51	2.09	1.75	1.47	1.50	1.18	.94	.89	.80
Toledo and other Cincinnati-Detroit common points ²	3.05	2.63	2.19	1.81	1.52	1.56	1.23	.98	.92	.83
Buffalo and other Pittsburgh-Buffalo common points ²	3.20	2.76	2.29	1.87	1.57	1.62	1.28	1.03	.96	.86
New York and common points ²	3.50	3.01	2.49	2.00	1.67	1.75	1.38	1.11	1.03	.93

¹ As designated in Transcontinental Freight Bureau Westbound Tariff 1-K, I. C. C. No. 920.

² As designated in Nor. Pac. No. 23500, I. C. C. No. 3295.

And that for the future no higher rates than those set forth below should be charged to Winnemucca and points east thereof to the Nevada-Utah state line:

From—	Class									
	1	2	3	4	5	A	B	C	D	E
Denver and other points in Group J ¹	\$2.00	\$1.72	\$1.46	\$1.26	\$1.06	\$1.06	\$0.83	\$0.67	\$0.63	\$0.57
Grand Island and other points in Group G ¹	2.19	1.90	1.60	1.38	1.16	1.16	.91	.72	.69	.62
Omaha and other points in Group F ¹	2.38	2.06	1.74	1.50	1.26	1.26	.99	.79	.75	.67
Clinton and other points in Group E ¹	2.66	2.30	1.93	1.62	1.36	1.39	1.06	.86	.82	.74
Chicago and other points in Group D ¹	2.75	2.38	1.99	1.66	1.40	1.43	1.07	.89	.85	.76
Toledo and other Cincinnati-Detroit common points ²	2.90	2.50	2.08	1.72	1.44	1.48	1.17	.93	.87	.79
Buffalo and other Pittsburgh-Buffalo common points ²	3.04	2.62	2.18	1.78	1.49	1.44	1.22	.98	.91	.82
New York and common points ²	3.33	2.86	2.37	1.90	1.59	1.66	1.31	1.05	.98	.88

¹ As designated in Transcontinental Freight Bureau Westbound Tariff 1-K, I. C. C. No. 920.

² As designated in Nor. Pac. No. 23500, I. C. C. No. 3295.

In directing the carriers to establish these class rates we have taken into consideration the fact that the general policy of the carriers is to make commodity

rates somewhat lower than class rates on commodities, the movement of which is regarded as necessary to the development of mercantile interests and industries. There are at present, as we have seen, a considerable number of such commodity rates into Reno, but these are entirely insufficient to meet the needs of Nevada if she is to become in any way an independent business community. There is no foundation in the record in this case for the establishment of such commodity rates. The theory upon which the case was presented eliminated all other considerations excepting the claim that all rates extended to Sacramento were reasonable as to Reno and other Nevada points. The Nevada petition was tantamount to a request that under our legal authority to establish reasonable rates we should fix the same rate from Denver as from Boston. We do not so construe our authority as to permit this commission to make rates upon such a basis. Without doubt the commodity rates made to the coast terminals are reasonable from a great portion of eastern defined territory, but a governmental authority may not exercise the latitude in fixing a rate blanket which the carriers themselves have here exercised.

In the *Spokane Case*, 19 I. C. C. Rep. 162, some 600 commodity rates had been established voluntarily by the carriers, and the petition in that case was for the reduction of those rates to a reasonable figure. The carriers had made a special series of zones across the continent to meet the exigencies of the Spokane situation. In the case before us, however, no such favorable condition is presented. We have neither a schedule of commodity rates with which to deal as to which specific complaint is made, nor have the carriers so divided the continent into groups of originating territory, save in the sense that the transcontinental groups to the coast terminals, which are entirely different from those found in the *Spokane Case*, *supra*, furnish a foundation for present combination rates to western Nevada.

In view of this situation we shall make no order as to commodity rates in this case at the present time, but shall direct the carriers to make a record of all shipments into Nevada from eastern defined territory during the months of July, August, and September, 1910, or during such other representative months as may be determined upon by the commission after conference with the carriers, and furnish the commission with a statement showing as to each shipment the following facts:

(1) The commodity; (2) the weight, carload or less than carload; (3) point of origin and the transcontinental territorial group in which the same is situated; (4) rate that would be applied under the tariffs in effect July 1, 1910; (5) the gross charges thereunder; (6) the rate applicable under the order made in this case; (7) the gross charges thereunder; (8) the rate that would be applied were the movement to Sacramento; (9) the gross charges thereunder.

The complainant will be ordered in this case, on or before October 1, 1910, to furnish to the commission and to the defendant Southern Pacific Company a list of commodities upon which commodity rates are desired, together with an outline of the various territories or groups from which commodity rates should apply.

We are of the opinion that justice can not be done to Nevada unless Nevada points are put on a practical parity with points in eastern Washington and eastern Oregon, and a further hearing will, in due course, be held after the data here requested have been furnished by carriers and complainant.

ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 6th day of June, A. D. 1910.

Present—Martin A. Knapp, Judson C. Clements, Charles A. Prouty, Francis M. Cockrell, Franklin K. Lane, Edgar E. Clark, James S. Harlan, *Commissioners*.

[No. 1665]

RAILROAD COMMISSION OF NEVADA

v.

SOUTHERN PACIFIC COMPANY; NEVADA AND CALIFORNIA RAILWAY COMPANY; UNION PACIFIC RAILROAD COMPANY; CHICAGO AND NORTH WESTERN RAILWAY COMPANY; THE LAKE SHORE AND MICHIGAN SOUTHERN RAILWAY COMPANY; AND THE NEW YORK CENTRAL AND HUDSON RIVER RAILROAD COMPANY.

This case being at issue upon complaint and answers on file, and having been duly heard and submitted by the parties, and full investigation of the matters

and things involved having been had, and the commission having on the date hereof made and filed a report containing its findings of fact and conclusions thereon, and having found that the above-named defendants' class rates, published, charged, and collected for transportation of freight embraced in the lettered and numbered classes in effect at the date the complaint was filed and now in effect as defined in Western Classification Nos. 44, I. C. C. No. 2, and 48, I. C. C. No. 6, from New York City, N. Y., and common points; Buffalo, N. Y., and other Pittsburg-Buffalo common points; Toledo, and other Cincinnati-Detroit common points, as designated in Northern Pacific Tariff No. 23500, I. C. C. No. 3295, Chicago, Ill., and other points in Group D; Clinton, Iowa, and other points in Group E; Omaha, Nebr., and other points in Group F; Grand Island, Nebr., and other points in Group G; Denver, Colo., and other points in Group J, as designated in Transcontinental Freight Bureau West Bound Tariff 1-K, I. C. C. No. 920, to Reno, Elko, and Winnemucca, and other points in Nevada upon the main line of the Southern Pacific Company, are unreasonable and unjust:

It is ordered, That the above-named defendants be, and they are hereby, notified and required to cease and desist on or before the 1st day of October, 1910, and for a period of not less than two years thereafter abstain, from charging and collecting their present class rates for transportation of freight embraced in the numbered and lettered classes as defined in Western Classification No. 48, I. C. C. No. 6, from New York, N. Y., and common points; Buffalo, N. Y., and other Pittsburg-Buffalo common points, as designated in Northern Pacific Tariff No. 23500, I. C. C. No. 3295, Chicago, Ill., and other points in Group D; Clinton, Iowa, and other points in Group E; Omaha, Nebr., and other points in Group F; Grand Island, Nebr., and other points in Group G; Denver, Colo., and other points in Group J, as designated in Transcontinental Freight Bureau West Bound Tariff 1-K, No. 920, to Reno, Elko, and Winnemucca, and other points in Nevada upon the main line of the Southern Pacific Company.

And it is further ordered, That said above-named defendants be, and they are hereby, notified and required to establish on or before the 1st day of October, 1910, and maintain in force thereafter during a period of not less than two years, class rates for transportation of commodities embraced in the numbered and lettered classes in Western Classification No. 48, I. C. C. No. 6, to Reno, Nevada, and points east thereof upon the main line of said Southern Pacific Company to but not including Winnemucca, Nevada, from points indicated in the following table that shall not exceed the rates therein specified, per 100 pounds:

From—	Class									
	1	2	3	4	5	A	B	C	D	E
Denver and other points in Group J ¹	\$2.10	\$1.82	\$1.54	\$1.33	\$1.12	\$1.12	\$0.87	\$0.70	\$0.66	\$0.60
Grand Island and other points in Group G ¹	2.30	2.00	1.68	1.45	1.22	1.22	.96	.76	.73	.65
Omaha and other points in Group F ¹	2.50	2.17	1.83	1.58	1.33	1.33	1.04	.83	.79	.71
Clinton and other points in Group E ¹	2.80	2.42	2.03	1.71	1.43	1.46	1.14	.91	.86	.78
Chicago and other points in Group D ¹	2.90	2.51	2.09	1.75	1.47	1.50	1.18	.94	.89	.80
Toledo and other Cincinnati-Detroit common points ²	3.05	2.63	2.19	1.81	1.52	1.56	1.23	.98	.92	.83
Buffalo and other Pittsburg-Buffalo common points ²	3.20	2.76	2.29	1.87	1.57	1.62	1.28	1.03	.96	.86
New York and common points ²	3.50	3.01	2.49	2.00	1.67	1.75	1.38	1.11	1.03	.93

¹As designated in Transcontinental Freight Bureau Westbound Tariff 1-K, I. C. C. No. 920.

²As designated in Nor. Pac. No. 23500, I. C. C. No. 3295.

And from the same points to Winnemucca, Nevada, and to all points east thereof on the main line of the Southern Pacific Company to the Utah-Nevada state line, rates that shall not exceed the following, per 100 pounds:

From—	Class									
	1	2	3	4	5	A	B	C	D	E
Denver and other points in Group J ¹	\$2.00	\$1.72	\$1.46	\$1.26	\$1.06	\$1.06	\$0.83	\$0.67	\$0.63	\$0.57
Grand Island and other points in Group G ¹	2.19	1.90	1.60	1.38	1.16	1.16	.91	.72	.69	.62
Omaha and other points in Group F ¹	2.38	2.06	1.74	1.50	1.26	1.26	.99	.79	.75	.67
Clinton and other points in Group E ¹	2.66	2.30	1.98	1.62	1.36	1.39	1.08	.86	.82	.74
Chicago and other points in Group D ¹	2.75	2.38	1.99	1.66	1.40	1.43	1.07	.89	.85	.76
Toledo and other Cincinnati-Detroit common points ²	2.90	2.50	2.08	1.72	1.44	1.48	1.17	.93	.87	.79
Buffalo and other Pittsburg-Buffalo common points ²	3.04	2.62	2.18	1.78	1.49	1.44	1.22	.98	.91	.82
New York and common points ²	3.33	2.86	2.37	1.90	1.59	1.66	1.31	1.06	.98	.88

¹ As designated in Transcontinental Freight Bureau Westbound Tariff 1-K, I. C. O. No. 920.

² As designated in Nor. Pac. No. 23500, I. C. O. No. 8295.

It will be seen that in this opinion and order the Interstate Commerce Commission departs entirely from the scheme of rate making now in vogue from eastern territory to the intermountain country, and establishes rates at least roughly proportional to the cost of service.

The case as presented complained against all the rates from eastern defined territory that were in excess of the rates from the same territory to Sacramento. The proof made before the commission was intended to show the excessive and unreasonable character of all the rates and the entire reasonableness of the rates asked for. The rates sought to have established by an order from the commission were rates that gave to Nevada points the same rates now enjoyed at Sacramento. It will be seen by a careful reading of the opinion and order that the commission held that some further data should be submitted relative to the commodity rates, but in so far as the class rates were concerned the order goes farther than the prayer of the complainant and divides the State of Nevada into two zones, with Winnemucca as the dividing line and gives to the eastern zone a scale of class rates from 3 to 17 cents less than that which applies to the western portion of the State. The class rates from all portions of the eastern defined territory, west of what are known as Cincinnati and Detroit common points, will be less than the rates are from the same points to Sacramento, but from that portion of the country included in the Cincinnati and Detroit common points, the Buffalo and other Pittsburg-Buffalo common points and the New York common points, the new rates are a little higher than the rates are from the same points to Sacramento.

The effective date of the order as originally published was October 1, 1910, but, upon application of the railroads interested for a postponement of the order, its effective date was deferred until December 1, 1910.

In October the Nevada Commission was notified by the Interstate Commerce Commission that a hearing would be held October 21st, at Washington, at which time an argument would be made asking that the effective date of the order be again postponed until May 1, 1911. This seemed to

the members of the Nevada Commission a very serious matter and one that threatened to overturn the result of their labor, for it appeared that the intent on the part of the railroad companies was to secure so great a delay in the enforcement of the order as to give them time to make a showing of changed conditions, and make application for an order greatly modifying the existing order.

Accordingly, the Attorney-General and the members of the Nevada Commission went to Washington and opposed with all the arguments at their command any further postponement of the effective date of the order. The Interstate Commerce Commission heard all the arguments given before the entire commission, and three days later passed a resolution denying the application for a postponement. Subsequently F. C. Dillard, interstate commerce attorney for the Harriman lines, appeared at Washington and made a very strong effort to secure the desired postponement, but without success.

An action was then brought before the United States Circuit Court in California by the different railroad companies affected by the order, asking for a restraining order enjoining the commission from enforcing their order. The arguments were heard by Judges Gilbert, Ross, and Morrow, sitting in banc. The case for the railroads was presented by Attorney F. C. Durbrow for the Southern Pacific Company, C. O. Whittemore, representing the San Pedro, Los Angeles and Salt Lake Railroad, E. W. Crump for the Atchison, Topeka and Santa Fé Railway, and W. P. Johnson for the Tonopah and Tidewater Company. The Interstate Commerce Commission was represented by W. E. Lamb of Washington. Mr. Shaughnessy of this commission was also present.

The arguments consumed two days, the 21st and 22d of November, and the decision was rendered by the court on the 23d. It was adverse to the contentions of the railroads on every point, and the application for a restraining order was denied.

The opinion of the court is as follows:

JUDGE GILBERT (orally): "In this matter which has been before the court we have given the questions involved careful consideration. They have been exhaustively and ably presented on both sides. The case comes here from the decision of the Interstate Commerce Commission. It is not denied that the commission had jurisdiction and that it heard the case; that there was a hearing. The presumption must be that that hearing covered all questions that were involved, and that the conclusion of the commission must be sustained as reasonable.

"It is said in the bills that the conclusion of the commission must be set aside on various grounds: One is that it is violative of the Constitution, that the rates fixed are confiscatory; but no facts are set up in the bills or in the affidavits from which the court can see that the rates are confiscatory.

"It is said again that the rates were fixed arbitrarily, that there was a general readjustment of rates, a comprehensive and radical change of rates. Every establishment of a rate by the Interstate Commerce Commission must be in a sense arbitrary; but if it is arbitrary in the sense that it is violative of the law, or disregards the equities of the parties, or is an abuse of discretion, those are grounds for setting it aside. But there are no such grounds presented in these bills. There is nothing from which we can infer that the Interstate Commerce Commission did not consider all of the facts in the case, and did not act upon a full

consideration of the questions involved. The mere fact that the readjustment is comprehensive and radical is no ground for setting aside; the situation may have called for a comprehensive reduction.

"Again, it is alleged that the rates were discriminatory in that the rates were blanketed from Sacramento eastward. We are not prepared to say that it is not within the power of the Interstate Commerce Commission to blanket rates. It is a recognized practice. The railroad companies practice blanketing of rates. But we are not convinced in this case that the order of the Interstate Commerce Commission necessarily involves the blanketing of rates. If the rates established are subject to that criticism, the railroad companies have in their power to cure the vice by establishing within the maximum rates established by the Interstate Commerce Commission mileage rates. So that that is no ground for setting aside or enjoining the rates established by the Interstate Commerce Commission.

"Taking the bills as they are, they fail to make a case which would justify this court in submitting its judgment, if it had a different judgment, from that of the Interstate Commerce Commission, and enjoining even temporarily the rates which they have established.

"The injunction in each case will be denied."

The matter was then again taken before the Interstate Commerce Commission, which granted a postponement of the effective date of the order until January 2, 1911, to allow the railroads sufficient time to correct such imperfections of their tariff adjustments as might be necessary. This disposes of the matter of class rates from eastern defined territory to Nevada. By the decision and order the State obtains very large and important reductions on all the many varieties of articles that are of eastern origin and that are used in this State.

LIST OF COMMODITIES TO BE FURNISHED

It will be noted in the opinion that the complainants were ordered on or before October 1, 1910, to furnish to the commission and to the Southern Pacific Company a list of commodities upon which commodity rates are desired, together with an outline of the various territories or groups from which such rates should apply. The Nevada Commission has complied with the order and made a compilation of a list of commodities upon which commodity rates should be made. This compilation has been printed and filed with the Interstate Commerce Commission and a further hearing relative to the commodities has been asked. There is little doubt that a set of commodity rates from eastern territory to this State is justified that bears the same proportions to the rates to Sacramento on corresponding articles as the new class rates to Nevada points bear to the corresponding class rates to Sacramento.

The date of the commodity rate hearing has not been set up to this time. An examiner will probably be sent to Reno to take the testimony during the month of January for the Interstate Commerce Commission.

It is not improper in this connection to remark upon the far-reaching effect of the making of this case. It has had the effect of doing away entirely with the method of rate making hitherto in effect throughout all the intermountain country in so far as class rates are concerned.

"Back-haul" charges, as heretofore understood and assessed throughout all the States of Oregon, Washington, Nevada and Arizona, will soon be a matter of historical interest merely.

SERVICE COMPLAINTS**No. 67—Switching Charges at Reno**

March 3, 1909. This was a complaint on the part of the Lassen Mill and Lumber Company against the Southern Pacific Company, alleging excessive switching charges at Reno, Nevada.

Investigation has shown that it is the practice of the Southern Pacific Company to switch cars from the Nevada-California-Oregon Railway to the Virginia and Truckee Railway. For this service a charge of 25 cents per ton is assessed. The Nevada-California-Oregon Railway is narrow-gage, and when loads of lumber are brought into Reno they are placed beside cars on spur tracks of the Southern Pacific Company and are reloaded upon broad-gage cars. The charge of 25 cents per ton by the Southern Pacific Company for switching these cars over the Virginia and Truckee rails does not seem unreasonable. It should be noted that in this case the Southern Pacific Company did not participate in the line haul of these cars and did not share in the revenue therefrom.

The practice of the Southern Pacific Company of assessing a switching charge of \$2.50 against every car placed upon the industry tracks in Reno is very greatly complained of by nearly all the Reno shippers. They are at a loss to understand why each industry should be made to pay this additional charge, while cars spotted on the team track are placed there free. They allege that it costs the company no more to place cars upon these industry tracks than upon the team tracks.

The subject has been brought before the Interstate Commerce Commission by means of a case brought in San Francisco and heard there in October, 1909, relative to the propriety of a switching charge in San Francisco.

The Interstate Commerce Commission in that case held the switching charge to be unlawful and ordered the railroads to desist from its imposition. The case was carried into the Federal Circuit Court of Appeals from the decision of the commission.

It is understood that the case will be transferred to the new Court of Commerce, and that it will be one of the first cases argued and decided by that court. A decision in the San Francisco case will establish a basis upon which the Reno switching case can be permanently settled. Until the matter is passed upon by the courts this commission would not be justified in taking any action.

No. 71—Violation of Full-Crew Law

April 1, 1909. This was a complaint from the Brotherhood of Railway Trainmen, alleging that the Southern Pacific Company was operating freight trains in violation of what is known as the "Full-Crew Law." This is a law passed by the Legislature of 1909, and section one of the Act reads as follows:

It shall be unlawful for any person, firm, company or corporation, engaged in the business of common carrier, operating freight and passenger trains, or either of them, within or through the State of Nevada, to run or operate, or permit or cause to be run or operated, within or through this State, along or over its road or tracks other than along or over the roads or tracks within yard limits, any freight or passenger trains of more than fifty freight, passenger, or other cars, exclusive of caboose or engine, with less than a full train crew consisting of not less than six persons, to wit, one conductor, one engineer, one fireman, two brakemen, and one flagman.

The attention of Mr. W. H. Bancroft, general manager of the Oregon

Short Line, was directed to the alleged violation of this law, and he at once replied that he would direct the superintendents of the various divisions within his control to comply with the law. He at the same time stated, however, that he was advised by the legal department of the Southern Pacific Company that in its judgment this law was of doubtful constitutionality and that subsequently, if the law was found to be a hardship upon the company, proceedings might be brought to determine its validity.

During the next few months the law was obeyed, but late in August the commission was informed that the Southern Pacific Company was not obeying the law, and the Attorney-General of the State was advised that such was the case and requested to take such action as the facts warranted. Suit was instituted by the Attorney-General against the Southern Pacific Company in the Justice Court at Sparks.

At the present time, December 31, 1910, this matter has not been pressed to a final determination and the action still remains where it was started, in the Justice Court at Sparks.

There are substantial reasons why further action is not being taken at this time.

The Nevada full-train-crew law, in so far as it attempts to prescribe regulation, is an exact copy of that part of the Indiana full-train-crew law, which prescribes the same regulations.

The Indiana law was passed in 1907, and has since been contested and declared constitutional by the Supreme Court of Indiana. From this decision the railroads operating in Indiana have taken the case to the United States Supreme Court for final adjudication.

The Indiana and the Nevada full-train-crew laws are the most advanced legislation of this nature that has heretofore been placed upon the statute books. It was natural, therefore, that the railroads would, as a business proposition, contest these regulations through to the court of last resort before acceding to a law which will materially increase their operating expenses.

If, however, the United States Supreme Court should hold that the States have the power to impose a police regulation of this character, there should be no trouble in promptly enforcing the said Nevada full-train-crew law.

In view of these facts, and in the absence of a decision by the United States Supreme Court regarding the constitutionality of the said regulation, it was deemed inadvisable to press the action vigorously in this State, as such procedure would only be covering the same ground, at heavy expense, which had already been ably gone over in the prosecution through the courts in Indiana.

As the Indiana case has been before the United States Supreme Court for nearly a year, it is therefore probable that a decision will soon be rendered which should practically settle the question in this State as well as in Indiana.

No. 76—Intrastate Class Rates on Southern Pacific Lines

May 10, 1910. The commission proceeded, on its own motion, to investigate the intrastate class rates on the Southern Pacific Company's lines in Nevada.

To that end the traffic officials of the Southern Pacific Company were cited to appear at the office of the commission in Carson City on Sep-

tember 2, 1909, and show cause why their class rates should not be reduced 30 per cent. It was impossible to obtain a hearing in regard to this subject until November 19, 1909. On that date a hearing was held in the office of the Railroad Commission before Commissioners Thurtell and Shaughnessy, Chairman Bartine being absent at the time in attendance upon the Convention of State Railroad Commissioners, which was held in the City of Washington, D. C. Mr. C. W. Durbrow appeared as counsel for the Southern Pacific Company and Mr. H. A. Jones, Mr. A. J. Butler, and Mr. E. C. Manson were witnesses for the company. The witnesses were examined on behalf of the company by Mr. C. W. Durbrow and cross-examined by Commissioners Thurtell and Shaughnessy.

Upon the testimony taken at this hearing, together with the data filed with the commission, a new scale of class rates was compiled, and the opinion and order were filed on March 1, 1910, which appear below:

BEFORE THE RAILROAD COMMISSION OF NEVADA

In the Matter of the Proposed Reduction of Intrastate Freight Rates on the Central Pacific Railroad in the State of Nevada.

THE RAILROAD COMMISSION OF NEVADA, Complainant,

v.

THE SOUTHERN PACIFIC COMPANY, Defendant.

OPINION AND ORDER

This proceeding is an investigation upon the commission's own initiative, under the provisions of subdivision b of Section 12 of the so-called Railroad Commission law of this State, which law is more specifically entitled "An Act to regulate railroads, telegraph and telephone companies and other common carriers in this State, creating a Railroad Commission, constituting the Governor, the Lieutenant-Governor, and the Attorney-General a Railroad Board for the appointment and removal of the Railroad Commissioners, prevent the imposition of unreasonable rates, prevent unjust discrimination, insure an adequate railway service, and fixing maximum freight charges."

The original citation was issued July 26, 1909, and the day set for hearing was August 17, 1909, at 10 o'clock a. m. On said day and at or about the hour named, the defendant duly appeared before the commission, in answer to the citation, its formal appearance being entered by C. W. Durbrow, Esq., one of the duly appointed and acting attorneys at law of the defendant. The defendant was also represented by Mr. H. A. Jones, its freight traffic manager, Mr. E. C. Manson, superintendent of the Salt Lake division of the Central Pacific Railroad, and Mr. T. F. Rowlands, assistant superintendent of said division.

At this time counsel for the defendant announced that as the Nevada and California Railway had recently passed to the control of the Southern Pacific Company, he was not prepared to meet the issues raised by the citation, and requested a more specific statement of the grounds upon which the said defendant was asked to reduce its freight rates upon the Central Pacific Railroad and the Nevada and California Railway. Whereupon a new citation was thereupon issued, and served upon counsel for the defendant, setting out more fully the reasons why the reductions were asked for, and requiring the defendant to appear and answer on the 2d day of September, 1909, at 11 o'clock a. m.

This second citation was in the words and figures following, to wit:

BEFORE THE RAILROAD COMMISSION OF NEVADA

To the Southern Pacific Company:

You are hereby formally notified that this commission believes that the entire schedule of class rates on intrastate freight upon the line of the Central Pacific Railroad, and the Nevada and California Railway within the State of Nevada, is excessive, unjust, unreasonable and discriminatory, and it is proposed that such class rates should be reduced as follows: Upon the main line of the Southern Pacific Company, that is to say, the Central Pacific Railroad, thirty (30) per cent; upon the road known as the Nevada and California Railway, now leased and operated by the Southern Pacific Company, fifteen (15) per cent,

and that the joint rates between points on one of the roads named and points on the other shall not exceed the sum of the locals, after the reductions herein proposed are made.

It is the further belief of this commission that the subject of the aforesaid rates should be thoroughly investigated, as provided for in subdivision b of the so-called Railroad Commission law of this State, which law is more specifically entitled: "An Act to regulate railroads, telegraph and telephone companies and other common carriers in this State, creating a Railroad Commission, constituting the Governor, the Lieutenant-Governor and the Attorney-General a Railroad Board for the appointment and removal of the Railroad Commissioners, prevent the imposition of unreasonable rates, prevent unjust discrimination, insure an adequate railway service, and fixing maximum freight charges," approved March 5, 1907, as amended March 20, 1909.

You are further notified that said investigation hereinbefore mentioned will be held at the office of this commission in Carson City, Nevada, on the 2d day of September, A. D. 1909, at 11 o'clock a. m. of said day, at which time and place you are cited to appear and make such showing as you may desire to do respecting the rates mentioned.

For your information it will be stated that the belief of this commission, that said rates are too high and should be reduced to just and reasonable figures, is based, in the main, upon the testimony introduced by the Southern Pacific Company and the Nevada and California Railway Company in the cases brought against the Railroad Commission of Nevada by the two companies named in the Circuit Court of the United States in the year 1907, the decision rendered by the court in those cases, the official reports of said companies on file in this office, together with the personal knowledge of the individual members of this commission relative to the subject-matter of the rates to be investigated.

This statement and notice is to be regarded as a full substitute for all statements and notices heretofore served upon the Southern Pacific Company and the Nevada and California Railway Company, it having been brought officially to the notice of this commission that the Southern Pacific Company has obtained by lease full control of, and as lessee is now operating, the said Nevada and California Railway.

RAILROAD COMMISSION OF NEVADA.

Dated August 17, 1909.

By E. H. WALKER, *Secretary*.

The hearing of this matter was continued at the request of the defendant, and was not held until November 19, 1909. At the hearing no point was made by defendant against the sufficiency of the citation in form and substance, but the jurisdiction of the commission was challenged upon two general grounds, namely:

First—That the commission has no authority to take the initiative in a matter of reducing freight rates, but can only act upon formal complaints made by shippers.

Second—That the commission had prejudged the cases by indicating in their letters and notices that in their judgment the intrastate class rates on the main line of the Central Pacific Railroad should be reduced 30 per cent, and upon the Nevada and California Railway 15 per cent.

As to the first point it is only necessary to refer to subdivision b of Section 12 of the Railroad Commission law of this State. The language of that subdivision is clear and explicit and leaves nothing to conjecture or inference.

With respect to the second point we need only to direct attention to the fact that by the express language of the law the commission must believe that certain charges are excessive before it has any authority to investigate them. If it believes that the charges are excessive, it must, of necessity, have some reason for so believing, and it must also have some idea as to the amount of the excess, and the consequent reduction which ought to be made. It does not follow, though, that the naming in the citation of a reduction which the commission thinks ought to be made commits the commission to that particular reduction, or, for that matter, to any reduction at all. The action of the commission must, of necessity, depend upon the facts brought out and upon which the commission makes its order in the proceeding.

It is assumed by defendant that the commission, having named certain reductions which it thinks ought to be made, is a prejudiced body, and that it is therefore without jurisdiction—or, we may say, disqualified.

We cannot accept this view as being sound. A Railroad Commission is not a court, but an administrative board. This is fully settled in this State, and, we may say, everywhere. See *Southern Pacific Company, et al., v. Bartine, et al.*, 170 Fed. 725. Such a board is selected, in part, at least, because of the knowledge which its members possess, or are supposed to possess, of the whole subject of railroad regulation. The personal knowledge of the members necessarily affects their judgment in every case which they consider. For example, Mr. Commissioner Shaughnessy is a thoroughly practical railroad man and has had large experience in the handling and moving of trains. He was named as a member of this commission because of such knowledge and experience. If a witness

gives testimony with reference to the movement of trains or any other question of practical railroad operation, and Mr. Commissioner Shaughnessy knows of his own knowledge that the witness is wrong, either intentionally or unintentionally, is it to be supposed that we are bound to accept the testimony of the witness at its full face value? Such a view would be absurd. So, again, if a witness makes statements of earnings and expenses or any other matter pertaining to the railroad business, which statements are wholly at variance with the sworn reports of the railroad company and other data filed officially with this commission, will it be seriously claimed that the commission must accept the statements of the witness, and disregard everything else? No one of average intelligence would make so preposterous a claim.

The law provides that when we believe that a rate is excessive, we shall notify the company and afterwards hold an investigation of the matter. The purpose of the investigation is to enable the railroad company to show that the rate is not excessive or unjust. Counsel for defendant claims that every rate is presumed to be just and reasonable. So it is in the same sense that every witness is presumed to be truthful, every man presumed to be honest, and every man charged with crime presumed to be innocent, until the contrary is shown. So, when a freight rate is established, it is in the first instance presumed to be a just and reasonable rate, because the law will not presume that those in control of a railroad will intentionally violate the law. But the presumption is still stronger that the members of a Railroad Commission, acting under the obligation of an official oath, will also perform their duty faithfully and fairly, and when they, after a careful consideration of such data as the law requires to be filed with them, and such other relevant matters as may come within their personal knowledge, reach the conclusion that a certain rate is *prima facie* unjust and unreasonable, the rule of presumption shifts. If a Legislature prescribes certain rates lower than those which a railroad has itself put into effect, the presumption is in favor of the rate or rates named by the law and not in favor of the rate or rates established by the railroad. See case of *Southern Pacific Company, et al., v. Bartine, et al.*, 170 Fed. 725, *et. seq.*

The action of a Railroad Commission is legislative, and not judicial. (Idem.) Even though such a commission has prejudged a case, that fact in itself does not deprive the commission of jurisdiction, or make its action illegal. It may have prejudged the case—that is, formed an opinion in advance of a hearing—and that opinion may, nevertheless, be right. If an order is made by the commission, and the railroad affected carried the matter into court, the plea that the commission had prejudged the question involved would carry no weight whatever. The case would be tried anew upon its merits. Either the railroad or the commission could introduce additional testimony. The commissioners themselves may be sworn and give testimony as to why their action should be sustained, and it will be sustained if the reasons seem good to the court. We do not deem it necessary to pursue this phase of the question any further.

That the commission had not prejudged the case in any such sense as to preclude a fair and impartial judgment, is shown by the conclusions reached after a full hearing. In the citation the defendant was notified to appear and show why the class rates on the Nevada and California Railway should not be reduced 15 per cent. After investigation we have decided to take no action at present with respect to freight rates upon that road. This opinion and order relate entirely to the rate on the main Central Pacific line, and even here we are ordering reductions very much less than those named in the citation.

With respect to the rates on the Central Pacific Railway, after a laborious and careful investigation and the fairest possible consideration of all available data bearing upon the question, together with the testimony presented by the Southern Pacific Company, the commission reached the conclusion that upon some of the classes the rates were excessive and should be reduced. The rates upon Classes B, C, D, and E were found to be either not excessive at all or in so slight a degree that it was not deemed necessary or proper to direct any change therein under existing conditions. Upon Classes 1, 2, 3, 4, 5, and A it was found that the rates were excessive, and that they should be reduced. The mode, manner, and extent of the reductions which the commission thought should be made are fully stated in the schedule hereinafter set forth and made a part of the order in this case.

The Southern Pacific Company, defendant, resisted any reduction of freight rates upon the general ground that it costs five times as much per ton per mile to haul intrastate freight in Nevada as it does to haul that which is interstate.

There are two answers to this contention:

First—The evidence offered to the effect that it costs five times as much per mile to haul local or intrastate freight as it does to haul interstate freight, is wholly unsatisfactory to this commission. To accept the naked unsupported statement of a railroad official, given in the form of an "expert opinion," is to reject the evidence of our own senses, and to make no use whatever of the intelligence which we ourselves possess. The principal witness for the defendant upon this point was Mr. E. C. Manson, superintendent of the Salt Lake Division of the Central Pacific Railway. In our opinion this witness utterly failed to sustain himself in his contention when subjected to cross-examination by members of the commission.

In the case of the *Southern Pacific Company, et al., v. Bartine, et al., supra*, Messrs. Seger and Calvin, the chief witnesses for the defendant company, testified that the local or intrastate freight haulage was three times as expensive per mile as was the interstate freight haulage. This commission did not accept that figure as correct, but the court proceeded upon the theory that it was so, because it was not opposed by counter evidence. There was, in fact, nothing in opposition except argument, because the evidence given all came in the form of *ex parte* affidavits from railroad officials, and there was in that case no opportunity for cross-examination for the purpose of ascertaining whether the opinion was well founded. Hence the 3-to-1 basis was taken by the court as a proved fact in the case.

If local freight haulage actually costs five times as much as interstate haulage, it is amazing that the railroad officials did not know it in 1907, and make the most of it in their attack upon the Railroad Commission law. It looks very much as if having failed to break down the maximum rates by claiming a 3-to-1 expense for local haulage, the defendant has raised the claim to 5 to 1. We do not accuse any witness of perjury, but in a matter of this kind—that is to say, in "opinion testimony"—it is not uncommon for witnesses to allow their zeal to somewhat warp their judgment. In our view the testimony of the witness Manson as to specific facts entirely fails to sustain the claim that the cost of local haulage is five times as great as the cost of interstate haulage. To our minds, and we all claim to know something of train movements in Nevada, the claim is unreasonable upon its face, and could only be accepted when supported by clear and explicit statements of the specific things which cause the enormous increase of cost when the haul is local instead of interstate. Such statements Mr. Manson failed to make. Under cross-examination he was completely in the air. One answer would indicate that he meant that the local freight cost five times as much as the "through" or "bridge" business, while another suggests that he had in mind everything that is classed as interstate; that is, the "bridge" business, together with that which originates without the State and terminates within, and that which originates within the State and terminates without. It is clear at a glance that if there is a difference between the cost of local freight haulage and that which is interstate, there must be more difference between the local and the bridge business than between the local and the interstate business which either originates or terminates within the State. It is a matter of common knowledge that in many cases a strictly local haul, say between Reno and Elko or Wells, is considerably longer than those between points in California and points in Nevada. For example, the distance from San Francisco to Reno is 244 miles, while the distance from Reno to Elko is 314 miles. It is simply impossible that it can cost five times as much per ton per mile to haul freight from Reno to Elko over a comparatively level country as it does from San Francisco to Reno over the Sierra Nevada Mountains. And yet the haul last mentioned is interstate, while the first is strictly local.

Mr. Manson stated that if it were not for the local business the services of two men might be dispensed with at the Montello station. He afterwards admitted that there was not much business at that point, but he claimed that purely local traffic would make some difference at Carlin and Winnemucca where the company had more business. Taken as a whole, Mr. Manson's statement of facts indicates nothing more than that at some of the stations the local business adds something to the expense. This, of course, will not be denied. Every ton of freight loaded or unloaded at a given point, wherever it comes from or wherever it goes, adds its pro rata to the aggregate expense, but this does not even tend to prove that the freight which is picked up and laid down in Nevada costs five times as much per ton per mile as that which happens to cross a state line in its journey.

Plainly it costs just as much to load a ton of freight at Reno destined to Ogden, Utah, as it would if it were consigned to Elko or any other point in Nevada. So, obviously, when freight is received at some Nevada station the cost of unloading must be the same, no matter whence it came. In short, all freight hauled by defendant must be both loaded and unloaded by defendant somewhere, except that which is received from connecting carriers in such manner that no transfer to the cars of defendant is necessary.

From this it follows inevitably that there cannot be any great difference in cost caused by the mere handling of freight. It is also to be noted in this connection that the cost of the station service is but a small percentage of the total expense of hauling, handling and caring for the freight.

It appears to us, furthermore, that with reference to the cost of hauling local freight the defendant has attempted to prove too much. Thus, in the case of the *Southern Pacific Company, et al., v. Bartine, et al., supra*, the defendant herein introduced testimony to the effect that the local freight traffic in Nevada was less than 2 per cent of the total freight traffic in any way moving in Nevada. It was furthermore testified to and without contradiction that the company operated no local trains in this State, and that the local freight was carried on through trains. Mr. Manson, in his testimony, speaks of local trains. By this we understand him to mean that the local freight is not carried on all through trains, but is assembled and carried on certain of the through trains. In other words, some of the "through trains" carry nothing but "through" freight, while others carry both through and local freight.

We are wholly unable to see how the elimination of the strictly intrastate business—that is to say, the freight picked up and laid down in Nevada—amounting to less than 2 per cent of the total, could possibly enable the defendant to dispense with the services of two men at Lovelock, or, in fact, dispense with any. We do not believe that Mr. Manson's testimony upon this point was well considered, and we cannot with our own knowledge of the situation accept it as satisfactory evidence of the alleged excessive cost of intrastate freight haulage.

We are free to concede that if the interstate and intrastate freight could be completely segregated, and each hauled by itself, the intrastate portion would cost something more per ton per mile than would the interstate, but the difference would be due mainly to the fact that the intrastate hauls average shorter than those which are interstate. But it is not segregated. The business is all done together, and whatever is the excess in the cost of the local service over that of the interstate, it must of necessity, be small. It is, in fact, so small and uncertain that the witnesses testifying to it differ widely and frequently make such estimates as it would seem they think will meet the exigencies of the road for which they are testifying. In illustration of this we may observe that in the case of the *Southern Pacific Company, et al., v. Bartine, et al.*, hereinbefore cited, the witness for the defendant herein estimated the cost of the local at three times the cost of the interstate. There can be no doubt that this figure was arbitrarily adopted in the belief that it would be sufficient to show that the local freight rates attacked were confiscatory. In the same case the San Pedro, Los Angeles and Salt Lake road, through its chief witness, claimed that the difference was ten to one. The Virginia and Truckee Railway, the Eureka and Palisade, and the Tonopah and Goldfield roads made no claim of any difference at all.

In a recent hearing before the commission the Nevada Northern Railway made a showing of earnings and expenses with reference to a proposed reduction of freight charges, and in that showing the cost of the local freight haulage was given at 150 per cent of the cost of the interstate, or $1\frac{1}{2}$ to 1. This shows how little dependence can be placed upon "opinion testimony" with reference to this point. We do not believe that any reliable testimony can be adduced, and we are very certain that none has been presented in this case, from which we would be justified in concluding that the cost of the local freight service on the Central Pacific main line is even twice as great as that of the interstate. The commission understands that Mr. Manson's 5-to-1 basis of cost relates only to the actual conducting of the transportation, and not to the general expenses of the company, although his language is sufficiently broad to be construed as applying to the expenses as a whole. Obviously, if the claim of a 5-to-1 cost only applies to half of the total expenses, it is a very different proposition from what it would be if applied to the entire expenses. But we cannot accept the estimate, whether applied to the whole business, or only to the conducting of transportation, for the reason already stated, namely, that no facts have been shown which even tend to support such an estimate. Every opportunity was given for Mr. Manson to pre-

sent the data necessary to show that his estimate was a fair and reasonable one. This is clearly evidenced by the following correspondence which took place after the close of the hearing:

CARSON CITY, NEVADA, December 18, 1909.

MR. C. W. DURBROW, *General Attorney Southern Pacific Company, San Francisco, Cal.*

DEAR MR. DURBROW: At the investigation before the Railroad Commission at Carson City, November 19, 1909, on the subject of "What are reasonable freight rates?" between points on the lines of the Central Pacific Railway Company and the Nevada and California Railway Company in Nevada, you introduced as evidence the expert opinion of Superintendent Manson, to the effect that it cost five times as much to perform the local service within Nevada as it did the through freight service. This testimony was unsupported by statistical data classifying and showing to what items of transportation expenses the increased local costs should be properly charged, or in what proportion the increase should be shown against the various items and the reasons therefor.

In your examination Mr. Manson testified that his opinion was based upon a compilation of the aforesaid increased expenses which had been made up from the records in his office and that same could be reproduced. As the cost of performing the service is one of the most important factors in determining what are just and reasonable charges to apply to local traffic, and as it is the desire of the commission to give the matter very careful consideration in reaching a satisfactory adjustment of your local rates in Nevada, may we request that you kindly secure for us, through Mr. Manson, a statement of the comparative cost of transportation of through and local traffic in Nevada, including segregated items of increased cost of transportation and the reasons for each increased item?

Thanking you for courteous considerations in the past, we are

Very truly yours,

RAILROAD COMMISSION OF NEVADA,
By J. F. SHAUGHNESSY.

SAN FRANCISCO, CAL., December 20, 1909.

MR. J. F. SHAUGHNESSY, *Railroad Commissioner, Carson City, Nevada.*

MY DEAR MR. SHAUGHNESSY: Referring to your file 76, I wish to state that I will endeavor, at the earliest possible date, to obtain the data you desire. With the utmost respect for you and your assistants, I construe your letter to mean that you are still wedded to the belief that the reasonableness of railroad rates can be determined by a mathematical demonstration. I hope, however, that when you receive my Reno brief you and your associates will feel that there are other methods of determining the reasonableness of rates, which make not only to the interests of the railroad, but to the shipping public. However, as it is your desire to proceed along the lines suggested, I will, as I have said, endeavor to hand you all possible data relating to this matter.

I take this opportunity of wishing you all the compliments of the season.

Yours truly,

C. W. DURBROW.

SAN FRANCISCO, January 1, 1910.

MR. J. F. SHAUGHNESSY, *Railroad Commissioner, Carson City, Nevada.*

MY DEAR MR. SHAUGHNESSY: As I advised you under date of December 20th, I referred your letter (File 76) dated December 18th to Superintendent Manson, with request that he furnish me the information desired by you. In line with the suggestions that I made to you in my letter, as to the impossibility of determining the reasonableness of rates by a mathematical demonstration (I pause to say, with the utmost respect, that I hope some day I may be able to convince you and your associates that this is not the proper measure to apply to determine a reasonable rate), Mr. Manson replies that it is impossible to comply literally with your request. In order that you may have the full benefit of the expression of Mr. Manson's views, I am enclosing you a copy of his letter, which also accounts for the delay in not having complied with your request sooner.

Very truly yours,

C. W. DURBROW.

ON LINE, January 5, 1910.

Reduction of Freight Rates in Nevada—Information for Nevada Railroad Commission

MR. C. W. DURBROW, *Attorney Southern Pacific Company, San Francisco, Cal.*

DEAR SIR: My absence in the East was cause of delay in reply to your letter of December 20th, with copy of letter from Railroad Commission of Nevada dated December 18th.

It is impossible for me to give anything like accurate figures covering the difference in cost of handling through and local or intrastate business for the State of Nevada. All we can do is to approximate the difference.

As I explained to the commission, on through trains the only work involved is changing of crews and engines at terminals. The change of a caboose does not require over fifteen minutes time, at the outside, and this work could be done with road engine if necessary, by paying small amount of overtime to the crew for doing that particular piece of switching. The switch engine is not absolutely necessary for such work. We

do not put local freight or short loads, except perishable, on through trains, consequently no work is done between terminals by through trains, except possibly picking up an occasional car of live stock.

The station force necessary to handle through business is naturally much less than with local business. In other words, if we had no local trains it would not be necessary to have station agents, assistant agents, warehousemen, station buildings for storing of freight, etc., all we would require being a few telegraph operators in small telegraph offices. The handling of local business is an entirely different matter, and the expense is much greater, for the following reasons:

First, and most important, we run local freight trains daily, except Sunday, on each main-line district and the Nevada and California and our branch lines. These trains are run regardless of tonnage, the tonnage rarely exceeding one-half the rating for a through train with same class engine. We could save considerable expense by running local trains when we had full tonnage for the engines only, but if this was done our service to the public would be very poor, and would doubtless result in many complaints from the people of Nevada, which we now avoid by giving them the good service I mention.

More fuel, oil, etc., is used by local engines on account of the extra switching to be done at the different stations. We use three brakemen on some of the districts in order to handle the business properly and promptly. We must have station agents and assistant agents, warehousemen, and buildings in which to store the local freight until such time as same can be delivered, or loaded and shipped out when the business is outbound.

If we had no local business, we would run no such trains, as all trains would naturally handle through freight, and would have full tonnage for the particular class of engine handling such through trains.

We require switch engines both day and night at all large terminals, as well as intermediate terminals, to make up and break up the local trains. On these local trains we handle short loads, i. e. l. merchandise, company coal, etc. At terminals the cars are usually worked in the evening, or early in the morning, in order to get them out the following day. Switch engines are necessary to handle the cars to and from freight house, as well as making up and breaking up trains.

Am quite sure you can readily see that it is utterly impossible to give the difference in cost in dollars and cents, and with this information you can doubtless reply to the Railroad Commission satisfactorily.

Yours truly,

E. C. MANSON, *Superintendent.*

The foregoing correspondence not only shows the desire of the commission to be fair, and to give the defendant full opportunity to present specific facts and data to sustain Mr. Manson's opinion, but it also shows that he is utterly unable to do so. Therefore, his opinion, that it costs five times as much to handle the local freight as it does the interstate, stands with no support whatever. It might just as well be claimed that the cost of moving and handling the local is twenty, or, for that matter, a hundred times as much as the cost of moving and handling the interstate freight. It is universally recognized in courts and everywhere, that "expert opinions" are testimony of a very uncertain and dubious character. It is generally not difficult to find experts to testify upon both sides of any case in which such testimony is admissible. Hence, the weight to be attached to the opinions of an expert depends mainly upon the facts given by the witness as a basis for the opinion. If this were not so, the cross-examination of an expert witness would be of no value. The unsupported opinion of the witness would have to be taken as conclusive.

The second answer to the 5-to-1 contention is that it does not in any proper sense meet the issue raised. Even if it should be accepted as an established fact that local transportation costs five times as much as interstate, it would not prove that the local rates charged are fair and reasonable.

In the case frequently herein referred to—*Southern Pacific Company, et al., v. Bartine, et al.*—the Southern Pacific Company claimed that the cost of conducting intrastate transportation on the Central Pacific and Nevada and California lines was three times as great as that of the interstate, and this claim was reinforced by formidable arrays of figures showing the losses which the company would sustain if the maximum rates prescribed by the Nevada Railroad Commission law were put into effect. It was shown that on the Central Pacific the loss on local freight earnings would be 35.58 per cent and upon the Nevada and California 39.43 per cent. Still, after the most elaborate calculations, the court held that the rates prescribed by the law would be fairly remunerative on the Central Pacific line, the only one affected by this order. With respect to the San Pedro, Los Angeles and Salt Lake road the claim was made that the local cost was ten times as great as the interstate, and still the court held that the maximum rates were not confiscatory. The order in this case provides for a reduction of scarcely more than one-third of the percentage which it was claimed by defendant would result from the enforcement of the maximum rates prescribed

by the law. In the case referred to defendant also presented figures purporting to show that, measured in dollars, the reduction of earnings under the maximum rate law would be \$56,853.78 on the Central Pacific line, and still the law was held by the court not to be confiscatory.

In this proceeding the reductions ordered only apply to six classes—1, 2, 3, 4, 5, and A. Classes B, C, D, and E, and all of the commodities remain unaffected. Upon the six classes named the average reduction made by the order herein is less than 20 per cent. We estimate it at approximately $18\frac{1}{2}$ per cent. Upon all of the classes the reduction will not exceed, if it equals, 15 per cent, while, including all the classes, carload and less-than-carload, and all the commodities, the reduction will certainly not be greater than 12 per cent, and probably not more than 10 per cent.

It is, therefore, the opinion of this commission that the present schedule of intrastate freight rates on Classes 1, 2, 3, 4, 5, and A, on the main line of the Central Pacific Railway, in the State of Nevada, are excessive, and it is hereby

ORDERED

That on or before the 8th day of April, 1910, the Southern Pacific Company publish and put into effect upon the main line of the Central Pacific Railway in the State of Nevada upon intrastate freight upon Classes 1, 2, 3, 4, 5, and A, the following schedule of rates:

SCALE OF CLASS RATES PRESCRIBED BY THE RAILROAD COMMISSION OF NEVADA AND ORDERED EFFECTIVE OVER THE CENTRAL PACIFIC COMPANY'S MAIN LINE IN NEVADA ON OR BEFORE APRIL 8, 1910

Distance in miles	Rates in cents per 100 pounds					Rates in cents per ton				
	1	2	3	4	5	A	B	C	D	E
Five miles or less	4	4½	4½	4½	3½	3½	70	70	65	65
Over 5 but not over 10	9	8	6½	5½	4½	4½	85	75	65	65
Over 10 but not over 15	13½	11½	9½	8	6½	6½	115	110	90	90
Over 15 but not over 20	18	15½	12½	11	9	9	140	130	115	115
Over 20 but not over 25	22½	19	16	13½	11½	11½	160	160	125	125
Over 25 but not over 30	27	23	19	16½	12½	13½	195	185	155	155
Over 30 but not over 35	31	26	22	19	16	16	205	200	160	160
Over 35 but not over 40	35	29	25	21	18	18	260	250	195	195
Over 40 but not over 45	39	32	28	23	19	19	290	280	220	220
Over 45 but not over 50	42	35	30	25	21	21	325	310	245	245
Over 50 but not over 55	45	38	32	27	22	22	360	340	270	270
Over 55 but not over 60	48	40	34	28	24	24	390	370	290	290
Over 60 but not over 65	50	42	35	30	25	25	415	395	305	305
Over 65 but not over 70	53	44	37	31	27	27	415	395	305	305
Over 70 but not over 75	55	46	38	33	28	28	415	395	305	305
Over 75 but not over 80	57	48	40	35	30	30	415	395	305	305
Over 80 but not over 85	58	49	41	36	32	32	415	405	305	305
Over 85 but not over 90	60	51	42	36	33	33	415	405	305	305
Over 90 but not over 95	62	53	43	37	34	34	415	405	305	305
Over 95 but not over 100	64	54	45	38	35	35	415	404	305	305
Over 100 but not over 105	66	56	46	39	36	36	425	415	310	310
Over 105 but not over 110	68	58	47	41	37½	37½	435	425	325	325
Over 110 but not over 115	70	59½	49	42	38½	38½	455	445	340	340
Over 115 but not over 120	72	61	50½	43½	40	40	465	460	340	340
Over 120 but not over 125	74	63	52½	45	41½	41½	485	475	350	350
Over 125 but not over 130	76	65	56	48	43½	43½	505	495	370	370
Over 130 but not over 135	78	66½	58	50	45	45	525	515	380	380
Over 135 but not over 140	80	68	59	50½	46½	46½	530	520	390	390
Over 140 but not over 145	82	70	61	52	48	48	545	535	405	405
Over 145 but not over 150	84	71½	62½	53½	49	49	560	550	415	415
Over 150 but not over 155	86	73	64	54	50½	50½	575	565	425	425
Over 155 but not over 160	88	75	65½	55½	52	52	585	585	440	440
Over 160 but not over 165	90	76½	66	57	52	52	610	600	445	445
Over 165 but not over 170	92	78	66½	58½	53½	53½	620	610	460	460
Over 170 but not over 175	94	80	68	59½	53½	53½	635	630	470	470
Over 175 but not over 180	96	81½	69½	60½	53½	53½	650	645	480	480
Over 180 but not over 185	98	83	69½	62	53½	53½	670	660	495	495
Over 185 but not over 190	100	85	70½	63	54	54	690	680	505	505
Over 190 but not over 195	102	86½	72½	64½	54	54	700	695	515	515
Over 195 but not over 200	103	87½	72½	64½	54	54	710	700	525	525
Over 200 but not over 205	105	89	73½	65½	55	55	730	720	540	540
Over 205 but not over 210	106	90	74	66	55½	55½	735	730	545	545
Over 210 but not over 215	108	91½	75½	66	55½	55½	750	740	555	555
Over 215 but not over 220	110	93½	77	66½	55½	55½	770	760	565	565

SCALE OF CLASS RATES—Continued

Distance in miles	Rates in cents per 100 pounds					Rates in cents per ton				
	1	2	3	4	5	A	B	C	D	E
Over 220 but not over 225	112	96	78½	67	56	56	790	780	575	575
Over 225 but not over 230	113	96	79	68	57	67	800	795	585	585
Over 230 but not over 235	115	97½	80½	69	57	57	820	815	595	595
Over 235 but not over 240	117	99	82	70	58	58	835	830	605	605
Over 240 but not over 245	119	100½	83	71	59	59	860	850	615	615
Over 245 but not over 250	120	102	84	72	60	60	865	855	620	620
Over 250 but not over 255	120	102	84	72	60	60	880	875	635	635
Over 255 but not over 260	120	102	84	72	60	60	890	880	640	640
Over 260 but not over 265	122	103	85	73	61	61	895	885	640	640
Over 265 but not over 270	122	103	85	73	61	61	900	890	645	645
Over 270 but not over 275	122	103	85	73	61	61	905	895	650	650
Over 275 but not over 280	123	104	86	74	61½	61½	910	900	655	655
Over 280 but not over 285	123	104	86	74	62	62	915	910	660	660
Over 285 but not over 290	124	105	87	74½	62	62	925	915	665	665
Over 290 but not over 295	124	105	87	74½	62	62	930	920	670	670
Over 295 but not over 300	125	106	87½	75	62	62	935	925	670	670
Over 300 but not over 305	125	106	89	75	62	62	940	930	675	675
Over 305 but not over 310	125	106	89	75	62	62	945	935	680	680
Over 310 but not over 315	125	106	89	75	62	62	955	945	685	685
Over 315 but not over 320	125	106	89	75	62	62	960	950	690	690
Over 320 but not over 325	125	106	89	75	62	62	965	955	695	695
Over 325 but not over 330	125	106	89½	75	62	62	970	960	700	700
Over 330 but not over 335	125	106	89½	75	62	62	975	965	700	700
Over 335 but not over 345	125	106	89½	75	62	62	985	975	705	705
Over 345 but not over 355	125	106	89½	75	62	62	990	980	710	710
Over 355 but not over 365	125	106	89½	75	62	62	995	985	715	715
Over 365 but not over 375	125	106	89½	75	62	62	1000	990	720	720
Over 375 but not over 385	125	106	89½	75	62	62	1005	1000	725	725
Over 385 but not over 395	125	106	89½	75	62	62	1010	1000	725	725
Over 395 but not over 405	125	106	89½	75	62	62	1015	1000	730	730
Over 405 but not over 415	125	106	89½	75	62	62	1015	1005	730	730
Over 415 but not over 425	125	106	89½	75	62	62	1020	1010	735	735
Over 425 miles	125	106	89½	75	62	62	1020	1010	735	735

On March 20th a petition for rehearing was filed by the Southern Pacific Company upon the ground that the commission acted without authority; that the commission had prejudged the case; that the commission refused to indulge the presumption that the rates were reasonable and just; that the findings of fact and decision of the commission are predicated upon evidence extraneous to the matters upon which the commission was called upon to pass in the present proceeding; that in ordering a reduction upon the class rates of the company the commission proceeded upon an erroneous conception of the law, in that they proceeded upon the conception that it was their duty to prescribe rates near confiscation; that the testimony of the witnesses was not given proper weight; that the rates prescribed would yield less than a fair return on the investment.

The petition for rehearing was denied March 28, 1910.

The company at once proceeded to obtain a restraining order from Judge Farrington in the United States District Court for Nevada, restraining the commission from enforcing the rates prescribed. It was impossible to bring the case up for trial until August 22, 1910.

Upon that date Mr. C. W. Durbrow and Mr. C. R. Lewers appeared as counsel for the railroad company, and Chairman H. F. Bartine acted as counsel for the commission. The testimony was presented on the part of the company through witnesses Jones, Butler, and Manson, and on the part of the commission through witnesses Shaughnessy, Thurtell, and Walker.

The case has been fully presented, argued and briefed and the decision of the court is awaited with confidence.

No. 86—Request for Commutation Tickets

August 31, 1909. This was a request of Viola Ziegler for daily commutation tickets at reduced rates between Virginia City, Nevada, and Carson City, over the Virginia and Truckee Railway.

This subject was taken up by conference with the manager of the Virginia and Truckee Railway with the result that a commutation ticket was issued to Miss Ziegler allowing her to make daily round trips between Virginia City and Carson City at a rate equal to one-half the regular fare.

No. 87—Shortage of Cattle Cars

October 27, 1909. This was a complaint from Thomas Hunter of Elko, Nevada, of a shortage of stock cars at that point. The complaint was made by wire on October 25th that the demand for stock cars at that point was greatly in excess of the supply, and that the cattle were shrinking as the result of their being held. The commission wired Mr. E. E. Calvin at once, calling his attention to the necessities of the situation. The result was that within three days the car shortage at Elko was entirely overcome, and on October 30th Mr. Hunter wired the commission as follows:

Accept thanks. Have shipped eighty cars the last three days. All
O. K. THOMAS HUNTER.

No. 88—Alleged Inadequate Service on Nevada Northern Railway

October 28, 1909. This was a complaint on the part of the Ely Lodge of United Brotherhood of Carpenters and Joiners of America against the Nevada Northern Railway, alleging inadequate train service between Ely and McGill and inadequate station service at McGill.

One of the commissioners visited Ely and McGill and found that the Nevada Northern Railway was preparing to erect an entirely adequate station at McGill to replace the one complained of which was then in very bad condition.

The train service complained of was not one that admitted of a remedy under the conditions then existing. A portion of the men work nine hours per day and a small number work but eight hours. The morning train from Ely to McGill arrives at McGill at 7:15 a. m., and work begins at 8 o'clock. The work closes for some of the men at 4:30 p. m. and for the others, forming the larger number, at 5:30 p. m. The train leaves McGill to return to Ely at 5:50 p. m. The result is that the men who complained were the men whose work closes at 4:30 and they were obliged to wait one hour and twenty minutes before taking a train for Ely, but the business was not sufficient to warrant the running of two trains for the accommodation of this traffic and the inconvenience was not of so serious a nature as to demand the running of a train at a loss.

No. 89—Investigation of Conditions on Tonopah and Goldfield Railroad

November 13, 1909. This was an action instituted by the Railroad Commission of Nevada against the Tonopah and Goldfield Railroad, citing the company to appear and show cause why class and commodity rates should not be reduced.

A hearing was held January 10, 1910, which was attended by J. C. Campbell, general attorney, A. J. Lyon, auditor of accounts, and W. D. Forster, traffic manager of the Tonopah and Goldfield road. The result of the hearing and the monthly reports of subsequent business of the

company were such that the commission did not feel justified in bringing about any radical changes in rates at that time.

An incidental result of the investigation, however, was a disclosure of the fact that the service was not organized upon a plan to secure a proper proportion between the compensation paid to the higher officials of the road and to the men who are performing the labor of train and station service and maintenance of way. The commission has made such effort as it lawfully could to bring about a correction of the situation complained of and to that end the following letter was written to the directors of the company:

CARSON CITY, NEVADA, June 1, 1910.

To the Board of Directors of the Tonopah and Goldfield Railroad Company, Philadelphia, Pa.

GENTLEMEN: On May 6th and 7th two members of this commission had occasion, in the performance of their official duty, to go to Tonopah to investigate certain conditions that have arisen in connection with the strike on the part of your employees against the reduction in wages put into effect on April 1, 1910.

While there we, at the invitation of Judge Campbell, chief counsel for your road, took occasion to examine into the other expenses connected with the operation of your company. This examination disclosed a condition of affairs that was very far from satisfactory.

We assume that it is the desire of your company, through its directors and other officers, to so conduct their road as to fulfil your duty to the general public as a common carrier and at the same time to meet the desires and demands of your stockholders and to make the road a paying concern.

We, on our part as a Railroad Commission, have no other wish than to do our duty by the public in securing from each road as low a scale of freights and fares and as good service as the conditions permit, while at the same time we recognize the right of each investor in railroad securities to a fair and, in some cases, to a large return upon his investment.

Believing as we do that in this case your interests and obligations to some extent coincide with our own, we are writing this letter calling your attention to practices that are so glaring, so entirely at variance with good business principles and so adverse to the best interests of your stockholders that they cannot escape the observation of any one conversant with good railroad practice.

First—The maintenance of an office in Philadelphia to transact business in Nevada.

This in itself is a waste of money. The interests of the road cannot possibly be served effectively by a set of men unfamiliar with the daily run of business, unacquainted with the actual operating conditions upon the road, and really acting always upon secondhand information. The salary of a president at \$15,000 a year, who is not giving his time to the actual service of the road, is absurd. When it is taken into consideration that the president resides in the East and is seldom seen in the offices of the company in Tonopah, and that his time and thought cannot possibly be consumed in the interest of the road, the force of the objection here made is apparent.

Second—Too many officials.

There is, in our judgment, no occasion for the employment of both superintendent and trainmaster on a road of this length and volume of business. There are but five train crews on the entire line. The duties of a trainmaster can very well be performed by the superintendent.

Third—Traveling Engineer.

This office upon a road only one hundred miles in length is apparently unnecessary; it is outside the usual practice, and upon a road seeking to find economies of operation could be very well dispensed with.

Fourth—Legal expenses.

Chief counsel resides in San Francisco. Expense account for retainer \$575 per month, expense account approximately \$500 per month. Is the company getting value received for this expenditure?

The Nevada Northern Railway Company operates a road from Cobre to Ely, 141 miles in length. Its annual legal expense is only one-half that of the Tonopah and Goldfield. It is doing several times the amount of business done by

your road, and a comparative showing of the expense items of the two companies is not without value.

We submit herewith such a comparative statement.

We desire also to call attention to a system of detective service employed by your road that keeps its officials informed of all the gossip of the employees and, indeed, of the entire camp of Tonopah. This is a law-abiding community and each person busy with his own affairs. This seems to the members of this commission totally unnecessary. Without a doubt the detective bureau may occasionally hear something that is to the interest of the company to know, but in the main it is idle gossip and only serves to annoy and trouble the officials in their discharge of duty.

This commission respectfully suggests a thorough reorganization of the working official branch of your service to the end that unnecessary officers may be discontinued and that each officer who draws a salary from the company may be giving an adequate service therefor.

The reductions that have been made in the pay of the employees of your line during the last two months have not extended to the officials in your service.

We consider that it is the duty of your company to secure such official service as it may require for such compensation as the conditions of service and living warrant and that you are under obligation to the patrons of your road and to its stockholders to effect an efficient and an economical organization. This is not and never can be a great railroad system. It is a small road doing a limited business. It is a one-man line and should be organized on a simple plan handled by a small number of competent men.

In conclusion, we desire to state that this letter is written in the utmost friendliness. Every officer and employee of your road merits our respect and confidence. We want the road to give good service, to charge no higher rates and fares than conditions warrant, but we want the road to earn a fair return to its stockholders. It can never do that while the organization is as it is now.

You will not, we hope, take the view that this commission is exceeding its authority, or that it is desirous of discrediting any officer or employee of your company.

We believe that the suggestions we have made have merit and should receive at your hands a most earnest consideration.

Very truly yours,

RAILROAD COMMISSION OF NEVADA,
By E. H. WALKER, *Secretary*.

This letter has not, however, up to this time, brought about any decided action on the part of the directors looking to a remedy for the abuses complained of. This is a subject, however, of interest alike to the stockholders and patrons of the road, and the directors are the proper officers to take account of the conditions now existing.

No. 90—Freight Rates on Nevada Northern Railway

November 13, 1909. This was a case brought by the Railroad Commission of Nevada upon its own motion against the Nevada Northern Railway Company citing it to appear and show cause why its class and commodity rates should not be reduced 30 per cent.

On January 26, 1910, a hearing was held in the offices of the Railroad Commission at Carson City, at which were present Hon. Curtis H. Lindley, general counsel, and Mr. L. G. Cannon, general manager for the company.

A very complete showing was made relative to the financial condition of freight receipts, expenses, and all other data required. The commission agreed to submit a scheme of rates to the officers of the road based upon the data that had been compiled for this hearing. The commission, after an examination of the data submitted, reached the conclusion that a reduction of 30 per cent in the class rates then in effect was justified and submitted a scheme of rates based upon that hypothesis.

The counsel for the company thereupon asked for a conference with the Railroad Commission relative to the proposed change. The confer-

ence was held at the offices of the commission in Carson City on May 16, 1910. At this conference the officers of the railway company asserted that the prospective expenses of the road for improvements during the coming half-year were exceptionally heavy and asked that the reduction proposed be modified. After some discussion the agreement was reached that a reduction of $22\frac{1}{2}$ per cent be ordered to be put into effect at once on all class rates. This was done; the order was made, the new tariffs prepared, published, and have been in effect since July 15, 1910.

When it is taken into consideration that by agreement this order was made effective as a means of reducing the rate enjoyed by the company on all freight, interstate and intrastate, that moves under class rates between Cobre and Ely, the effect is a saving to the patrons of the road of approximately fifty thousand dollars per year. At the same time the company is enjoying a good income from its freight service, and the reduction was in all respects justifiable.

No. 91—Reduced Rates for Teachers

November 15, 1909. This was a petition from Assistant Superintendent of Public Instruction A. B. Lightfoot, asking for the cooperation of the commission in securing reduced rates on the railroads for teachers attending the Teachers' Institute at Ely, Nevada.

The subject was taken up with all the railroad companies operating in the State with the result that all teachers attending the institute were given rates equal to about 60 per cent of the ordinary fare exacted.

No. 92—Original Bills of Lading

December 6, 1909. This was a complaint on the part of H. C. Leavitt of Reno alleging that the practice of the Southern Pacific Company, in refusing to pay refunds to shippers unless original bill of lading is presented, resulted in a hardship to shipper.

This was the subject of some correspondence between Mr. Brewer, freight claim agent for the Southern Pacific Company, and the commission, but upon thorough investigation the commissioners were not of the opinion that the practice complained of resulted in any material hardship to the shippers.

No. 93—Western Union Telegraph Rates

December 18, 1909. This was a case brought by the Nevada Railroad Commission, upon its own motion, against the Western Union Telegraph Company citing the company to appear and show cause why the telegraph rates within the State should not be reduced.

A hearing was held in the office of the commission on April 1, 1910, which was attended by Mr. A. H. May, superintendent for the Western Union Telegraph Company. An exhaustive examination was made into the revenues of the company and its operating expenses in the State of Nevada.

The facts appeared to justify an order which was made August 16, 1910, reducing the Western Union Telegraph Company's rates on all messages heretofore charged at a rate, on day messages, of 40 cents for the first ten words and 3 cents for each additional word to 35 cents for the first ten words and 2 cents for each additional word; on night messages, a reduction from 30 cents and 2 cents to 25 and 2 cents.

Further, where the rate was heretofore 50 and 3 cents for day mes-

sages, the same was reduced to 40 and 3 cents; and on night messages a reduction from 40 and 3 cents to 30 and 2 cents.

Further, for all messages transmitted within a radius of 200 miles a maximum rate of 25 and 2 cents for day service, and 25 and 1 cents for night service, was prescribed.

The above order was made effective September 20, 1910. The new tariff was at once published and put into effect on the date named.

Taking twenty-word messages as an average the following comparative examples will indicate the effect of the reductions between points in Nevada:

A day message of twenty words from Carson City or Reno to Winnemucca, where the charge was formerly 70 cents, is now only 45 cents, or a cut of 35 per cent.

A day message from Carson City or Reno to Eureka, Elko, Wells, Cobre, and Tecoma, where the charge was formerly 80 cents, is now 70 cents, or a cut of $12\frac{1}{2}$ per cent.

A day message from Carson City or Reno to Tonopah or Goldfield, where the charge was formerly 70 cents, is now only 55 cents, or a cut of $21\frac{1}{4}$ per cent.

Further, the night service is to be maintained under the new rates which offers to business men and others a very economical letter service.

RATES VIA COBRE TO ELY

Also, the commission found in its investigation that the rates between Carson City and Reno and other Nevada points and Ely were exorbitant and unreasonable because of the fact that the Western Union Telegraph Company did not operate beyond Cobre, while from Cobre to Ely the business was transmitted over an independent line owned and operated by the Nevada Northern Railway, thus resulting in a combination of local or double charges at Cobre. This matter was taken up with the Western Union and the Nevada Northern Railway, and by negotiation the commission is seeking to have the Western Union take over on an operating basis the said Nevada Northern telegraph line from Cobre to Ely, which in the future will insure to the public a through rate as prescribed by the commission between Ely and all outside points in Nevada and eastern and western commercial points.

If this consolidation is effected in future business to and from Ely and other Nevada points, the readjustments, by reason of said consolidation and reductions made by the commission, will insure an average saving of from 40 to 50 per cent.

For example, on a day message of twenty words between Carson City or Reno and Ely, where heretofore the charge was \$1.60, it will be, under the new regulations, only 70 cents.

The aforesaid readjustment of telegraph rates will result in a saving of many thousand dollars annually to the people of Nevada.

No. 94—Rate on Contractor's Outfit

January 19, 1910. Nevada Freight Claim Bureau against Southern Pacific Company, alleging excessive rates on shipment of contractor's outfit, Mound House to Tonopah.

This was a claim based upon a shipment made in 1906, on which a less-than-carload rate had been assessed where the shipment was, in fact, a full carload. No tariffs of that date are on file with the commission,

and the railroad company asserts that the rate assessed was the published rate in effect at that time. In the absence of proof to the contrary the commission seemed justified in concluding that the lawful rate had been applied.

No. 95—Southern Pacific Rates to Virginia and Truckee Points

January 20, 1910. This was a complaint directed against the practice of the Southern Pacific Company in keeping in effect certain rates to points on the Virginia and Truckee Railway that were in excess of the sum of the local rates. This was the subject of considerable correspondence between the Nevada Commission and the Interstate Commerce Commission. The rates complained of were applied to an interstate movement of freight and as such were not within the jurisdiction of this commission. The matter was taken up directly with the Southern Pacific Company with the result that all rates from points on the Southern Pacific Railway to points on the Virginia and Truckee Railway are now made either by published through joint rates or by using the sum of the locals from points of origin to Reno and from Reno to the destination point.

No. 96—Passes on Virginia and Truckee Railway

January 25, 1910. Railroad Commission of Nevada against the Virginia and Truckee Railway. From an examination of the pass report made by the Virginia and Truckee Railway Company it appeared that certain passes and reduced rates were being given to a few passengers that were not entitled to such consideration under the conditions of the Act known as the Railroad Commission law. The company was thereupon cited to appear and show cause why it should not be prosecuted for violation of the law.

A hearing was held February 5, 1910, in the office of the commission. At this hearing Mr. H. M. Yerington appeared before the commission and explained the circumstances and conditions under which each pass had been issued, and that in no instance had the law been intentionally disobeyed. The result was an absolute discontinuance of passes to any persons except those clearly exempted under the provisions of the statute.

No. 97—Regulation of Railroad Watches, Etc.

January 25, 1910. This was a complaint relative to the improper and inadequate checking of timepieces of the trainmen in the employment of the Southern Pacific Company on the Nevada and California Railway. The investigation disclosed that the complaint was not well founded.

No. 98—Passes on Southern Pacific

February 11, 1910. An examination of the pass report of the Southern Pacific Company apparently showed that during the year 1909 some passes had been issued to persons other than those exempted by law.

The company was thereupon cited to appear and explain why these passes had been issued. A hearing was held February 26, 1910, in the office of the Railroad Commission. Mr. L. A. Blakeslee and Mr. C. R. Lewers of Reno appeared in response to the citation and explained that these passes had all been issued prior to the passage of the amendment of March 20, 1909, making such passes unlawful, and that they had been recalled as soon as the amendment became a law.

No. 99—Damage to Glassware

March 13, 1910. This was a claim on the part of D. W. Rulison on

account of damage to a shipment made by express from Ogden to Reno. The damage, upon being investigated, was not found to be due to negligence on the part of the express company, and no refund was made.

No. 100—Claim for Refund on Scrip Book

January 17, 1910. This was a complaint by John T. Reid of Lovelock, against the Transcontinental Scrip Bureau asking for a refund on a scrip book. This claim was found to be without merit, since the scrip book was not returned until after the expiration of more than eighteen months from the date of issue.

No. 101—Car Service and Demurrage Rules

March 19, 1910. The National Association of Railway Commissioners at its annual session held at Washington, in November, 1909, adopted a uniform code of demurrage rules. This code was recommended to all the state commissions and has at this date been adopted by nearly all the intermountain state commissions as applicable to intrastate shipments, and by the Interstate Commerce Commission as applicable to interstate shipments. It was adopted by this commission March 19, 1910.

In response to the commission's order the Intermountain Demurrage Bureau adopted and made the rules effective covering all business at Nevada points September 1, 1910.

No. 102—Undercharge on Passenger Ticket

March 27, 1910. This was a complaint by Frank Cook of Blair Junction, asking to be relieved from having to pay \$3.70 to the Tonopah and Goldfield Railroad on account of an undercollection on a ticket sold by him to a passenger. The combination of local rates from Blair Junction to Palisade at that time was \$18.15, while there was a published through rate of \$21.85. The agent had sold a ticket for \$18.15, believing that to be the lawful rate. He was, of course, in error, the published through rate being the lawful rate, although greater than the sum of the locals. The railroads affected corrected the condition by making the through rate \$18.15 and requested permission from the commission to protect the rate by allowing the agent at Blair Junction to be relieved from making up the shortage in the particular case referred to. The permission asked was granted.

No. 103—Conditions on Eureka and Palisade Road

April 1, 1910. This was a complaint by David Revell against the Eureka and Palisade Railway Company, alleging the condition of the company's line of railroad from Palisade to Eureka and urging the commission to take action to the end that this road be reopened for business.

The Eureka and Palisade Railway was very badly damaged by floods in March, 1910, and has not been operated since that time. The commission has actively sought to enlist the interest of the United States Smelting Company, which had been receiving from the mines of Eureka about two hundred tons per day of ore that was shipped over this line. The smelting company held a mortgage on the Ruby Hill branch of the railroad, which has since been foreclosed and the road as a whole taken over at a Sheriff's sale by the smelting company. A careful examination has been made of the entire line to ascertain the probable cost of rebuilding. The commission is advised that reconstruction will be commenced at an early date and it is expected that the train service

between Eureka and Palisade will be reestablished some time during the summer of 1911.

No. 104—Insufficient Pullman Accommodations

April 8, 1910. This was a complaint from Colonel Prosky of Reno, alleging that he was not able to secure Pullman accommodations on Train No. 2, Reno to Chicago, and complaining that the service was inadequate.

This was taken up with Chas. S. Fee, general passenger agent of the Southern Pacific Company, and investigation showed an extremely heavy eastbound traffic and that it was not always possible to secure accommodations at Reno on the eastbound Overland Limited. The commission was assured by Mr. Fee that the company would use every possible means to accommodate its patrons at Reno.

No. 106—Charge on Beer to Mina

April 13, 1910. This was a complaint by B. F. Baker of Mina concerning an alleged overcharge on a shipment of beer by express from Reno to Mina. The matter was investigated, and the charge was found to be the lawful charge on a shipment of this character in effect at the time the beer was moved.

No. 107—Ore Charges on Tonopah and Goldfield Railroad

April 21, 1910. This was a complaint of A. T. Lundlee against the Tonopah and Goldfield Railroad Company alleging an overcharge on a shipment of ore from Tonopah to Millers. Upon investigation the complaint was found to be erroneous, and it was withdrawn.

No. 108—Ore Charges on Tonopah and Tidewater Railroad

April 21, 1910. This was a complaint made by Charles Synder of Goldfield against the Tonopah and Tidewater Railroad Company, alleging excessive rates on ore, Springdale to Goldfield.

The subject was investigated by the commission and the conclusion reached that the rates on ore of value between \$20 and \$30 per ton were not unreasonable. This was the only rate complained of, and the circumstances under which the Tonopah and Tidewater Railroad was being operated were so adverse that a lower rate was not justified.

No. 109—Railroad and Stage or Automobile Connections

May 4, 1910. This was a petition from B. F. Miller from Searchlight, asking the Nevada Commission to intercede with the Interstate Commerce Commission to endeavor to secure a modification of the commission's order relative to joint rates made by a railroad with a stage or automobile line.

The circumstances were these:

The San Pedro, Los Angeles and Salt Lake Railroad Company had named through rates from all points to Searchlight, via Nipton, which is the nearest point on the railroad to Searchlight, the service from Nipton to Searchlight being performed by automobile and freight teams.

The Interstate Commerce Commission does not permit a railroad company to publish through rates over a route covered partly by rail and partly by stage or automobile line.

The reason is probably that a railroad company could, by making through rates with one stage company, make it impossible for another stage company operating over the same road to secure any business whatever and in this manner stifle all competition.

This commission did not feel justified in asking the Interstate Commerce Commission for any modification of this ruling.

No. 110—Freight Rates on Nevada Northern Railway

May 10, 1910. This was a complaint made by F. R. Mills of Ely against the Nevada Northern Railway Company, alleging excessive freight rates from Cobre and Shafter to Ely on commodities. A copy of this complaint was served upon the officers of the Nevada Northern Railway Company, and Mr. Mills was invited to make a formal complaint, naming the particular rates complained of, and at the same time requesting an investigation concerning the reasonableness of these rates. This was done that the railway company might have notice of the rates that were being attacked and have a definite issue to meet, and also in order to enable the commission to provide for a hearing and investigation at Carson City, Ely or Kimberly of the rates complained of as contemplated by law.

This was answered by Mr. Mills withdrawing his letter of complaint.

No. 111—An Alleged Partially Blind Conductor

May 2, 1910. This was a complaint made by Mr. J. B. Jones of Blair, Nevada, against the Silver Peak Railroad Company, alleging that the conductor in charge of the motor running between Blair Junction and Silver Peak was totally blind in one eye, and asserting that the handling of the car by this man was unsafe for the traveling public.

The matter was taken up with Mr. Edward Jussen, general manager of the Silver Peak Railroad Company, and he stated that the conductor was in perfect physical condition and challenged the result of an investigation. Subsequent letters from the commission to the complaining witness were returned unanswered.

No. 112—Weighing Hay on Tonopah and Goldfield Railroad

May 23, 1910. This was a complaint from J. Gottstein of Goldfield, alleging unjust methods of ascertaining weights on hay in carload lots at Goldfield, Nevada, by the Tonopah and Goldfield Railroad Company.

This was taken up with Mr. W. D. Forster, traffic manger for the Tonopah and Goldfield Railroad Company. Mr. Forster said that the company was willing to assess freights at the scale weights as shown by their scales at Tonopah Junction, but that the scales were temporarily out of order. The commission stated to the railroad company that the actual weights as shown on the track scales at the nearest point to the destination point should be the weight on which the freight should be assessed. A general ruling by the commission to that effect has been made.

No. 114—Charge on Coal from Rock Springs to Virginia City

May 31, 1910. This was a complaint by Miller & Company of Virginia City, alleging overcharge on coal from Rock Springs to Virginia City. Reductions had been made in coal rates from Rock Springs, Wyoming, to Reno, Nevada, from \$6 to \$5.65 per ton and later to \$5 per ton. The rate from Reno to Virginia City was \$2.60 per ton, making the old rate to Virginia City from Rock Springs \$8.25 as compared with the new rate of \$7.60.

The first tariff published by the Southern Pacific Company providing for the new rate was rejected by the Interstate Commerce Commission for two reasons: First, on account of its reference to F. W. Gomp's

I. C. C. No. 15, which was not on file, it having been rejected as unlawful; and, secondly, on account of its canceling Supplement No. 2 and carrying items indicated as effective December 22, 1909, in Supplement No. 2, which had never been filed with the commission.

The result was that a supplement (No. 4) had to be issued, made effective March 6, 1910, and that all coal moving prior to March 6, 1910, moved at the \$5.65 rate.

In connection with this investigation the Interstate Commerce Commission advised that by process of a reparation claim shippers could be refunded to a basis of the \$5 rate, and upon this advice the Southern Pacific Company agreed to request of the Interstate Commerce Commission authority to so refund.

No. 117—Alleged Discrimination by Tonopah and Goldfield Railroad

May 30, 1910. This was a complaint from the Tonopah and Tidewater Railroad Company against the Tonopah and Goldfield Railroad Company, alleging discriminatory practice relative to shipments coming through Goldfield via the Tonopah and Tidewater and Tonopah and Goldfield to Tonopah, Nevada. The complaint alleged that shipments were turned over to the Tonopah and Goldfield Railroad Company at Goldfield, and that from three to five days would elapse before their delivery to the consignee in Tonopah.

The complaint further alleged that a rate was maintained on fresh fruits and vegetables and on packing-house products in ton lots between Goldfield and Tonopah which discriminated against shipments reaching Tonopah via the Tonopah and Tidewater Railroad.

With regard to the first cause of complaint an investigation was made, with the result that the commission was instrumental in bringing about an agreement between the two companies whereby freight arriving over the Tonopah and Tidewater Railroad at Goldfield will, if placed on the transfer prior to 1 o'clock p. m., be taken forward to Tonopah the same evening. If placed on the transfer at a later hour than 1 o'clock it is not forwarded until the following day.

In regard to the second cause of complaint the railroad company assert that a shipment in carload lots that is moved to Tonopah or Goldfield over their own line, via Mina, and there partially unloaded, the remainder going on to a more distant point, is a continuous single shipment. If, therefore, the shipment originated outside the State, it is an interstate movement and as such is not subject to the jurisdiction of this commission. With this view the commission does not agree and has notified the company that the movement in ton or part carload lots is, in their judgment, an intrastate movement and as such must move at the same local rate out of Goldfield, irrespective of whether the shipment reached Goldfield via the Tonopah and Goldfield Railroad or the Tonopah and Tidewater Company.

No. 118—Charge of Men Being Worked More Than Sixteen Hours

July 1, 1910. This was a complaint against the Tonopah and Goldfield Railroad Company to the effect that some of their train crews had been working in excess of sixteen hours at a time in violation of a federal statute. This was at once taken up with the superintendent of the road and his report showed that in each case it was a matter of unavoidable exigency.

No. 119—Rates on Nevada-California-Oregon Railway

July 12, 1910. This was a complaint from the merchants of Reno, alleging excessive rates for freight over the Nevada-California-Oregon Railway from Reno to points in California on that line, and petitioning the Railroad Commission of Nevada to bring a proceeding before the Interstate Commerce Commission to have these rates corrected.

Accordingly the Nevada-California-Oregon Railway Company was invited to appear at the office of the Railroad Commission in Carson City on August 3d, to participate in an investigation concerning the rates complained of.

The traffic manager of the railroad declined to participate in the investigation, and asked that the whole matter be brought before the Interstate Commerce Commission.

The complaint has been prepared, printed and forwarded to the Interstate Commerce Commission, and an examiner will probably be sent to Reno during January or February to take the testimony.

No. 120—Lumber Rates from Verdi to Tonopah and Goldfield

July 18, 1910. This was a complaint by the Tonopah Lumber Company against the Southern Pacific Company and the Tonopah and Goldfield Railroad Company, alleging excessive rates on forest products from Verdi to Tonopah and Goldfield.

The companies were thereupon cited to appear and show cause why the rates complained of should not be reduced to reasonable rates. A hearing was held in the office of the Railroad Commission at Carson City on August 24, 1910.

On October 14, 1910, the following decision was rendered:

[Case No. 120]

TONOPAH LUMBER COMPANY

v.

THE SOUTHERN PACIFIC COMPANY AND THE TONOPAH AND
GOLDFIELD RAILROAD

Submitted August 24, 1910. Decided October 14, 1910.

Appearances:

C. W. Durbrow and C. H. Lewers, Attorneys for the Southern Pacific Company.

H. A. Jones, Freight Traffic Manager, Southern Pacific Company.

J. K. Butler, Statistician, Southern Pacific Company.

W. D. Forster, Traffic Manager, Tonopah and Goldfield Railroad.

W. T. Virgin, Agent, Tonopah Lumber Company.

C. D. Terwilliger, Assistant Manager, Tonopah Lumber Company.

Petition alleging that rate of 65 cents per hundredweight on forest products and especially on mining timbers from Verdi to Tonopah and Goldfield, Nevada, are unjust and unreasonable.

Request is made of the Railroad Commission that relief be afforded either in a reduction in the existing rates or the establishment of a new intrastate rate on lumber and its products.

Held: Rates found to be unjust and unreasonable, and new through joint rates prescribed.

The complainant in this proceeding is the Tonopah Lumber Company, and is engaged in the manufacture and sale of lumber and disposes of its output in both the wholesale and retail trade.

The company's sawmills and general office are located at Verdi, Nevada, and it also maintains agencies at Reno, Tonopah, Goldfield, and other Nevada points.

At Tonopah and Goldfield the company engages in both the wholesale and retail lumber business, and is in competition with dealers who handle forest products from California, Oregon, and Washington. The industries of Tonopah and Goldfield consist entirely of gold and silver mining and there is therefore a good market for lumber and its products, especially mining lumber of various kinds.

Complainant alleges that their product is of an inferior quality to that which is produced in Oregon and Washington, and with which they are compelled to sell in competition at Goldfield, the difference in value being approximately \$5 per thousand feet.

Notwithstanding that the said Oregon and Washington forest products move via schooners on the Pacific Coast to the port of San Pedro and thence via rail to Goldfield, a distance of 558 miles, complainant finds, in addition to the handicap of the aforesaid greater value of the product, that they are also at a disadvantage of 2 cents per hundred pounds, the rate from Verdi to Goldfield, distance 290 miles, being 65 cents per hundred pounds, while the rate from San Pedro to Goldfield is 63 cents.

It is also found that if the lumber comes through the port of San Francisco, the rate covering movement to Goldfield, distance 434 miles, is 65 cents per hundred pounds, or the same as the rate from Verdi to Goldfield, distance 290 miles.

During the investigation and hearing it was developed that the rate from Verdi to the Nevada-Utah state line, distance 445 miles, was 20 cents per hundred pounds. Also, that the rate from Verdi to Salt Lake City, distance 590 miles, was 30 cents per hundred pounds. Further, that the joint rate from Verdi to Ely, distance 560 miles, was 40 cents per hundred pounds—the same being apportioned as follows: 20 cents for the movement from Verdi to Cobre over the Southern Pacific Company, distance 420 miles, and 20 cents from Cobre to Ely over the Nevada Northern Railway, distance 140 miles. Attention was also directed to a through joint rate of 44 cents per hundred from Portland, Oregon, to Eureka, Nevada, over the Southern Pacific and the Eureka and Palisade Railway, a distance of 1210 miles.

Further, attention was directed to the low joint rate voluntarily established by the Southern Pacific Company from San Pedro to various southern Arizona points, on mining timbers especially. For example, it may be noted that the rates in effect from San Pedro to Tombstone, Bisbee, Naco and Douglas over the lines of the Southern Pacific Company and the El Paso and Southwestern Company are as follows:

	<i>Distance</i>	<i>Lumber per 100</i>	<i>Timbers per 100</i>
San Pedro to Tombstone	590 miles	44½ cents	23 cents
San Pedro to Bisbee	639 miles	51½ cents	22½ cents
San Pedro to Naco	627 miles	51½ cents	31½ cents
San Pedro to Douglas	653 miles	54 cents	33½ cents

It was shown by complainants that they have on hand large quantities of low-grade lumber, for which they are unable to secure a market and which can be used advantageously in mining operations in southern Nevada, if a reasonable rate thereon could be secured, which would make it an object for the mining companies to purchase and use instead of the higher quality lumber which they now secure from Oregon and Washington.

It was stated by Mr. H. A. Jones, traffic manager for the Southern Pacific Company, that the rates from San Pedro to the aforesaid southern Arizona points were forced by competition, both market and rail, from the Texas lumber districts, and that, while his own line participated in the said competition from Texas, there was also other competition with the Texas and Louisiana lumber reaching southern Arizona points by an independent movement over the Texas and Pacific Railroad to El Paso and thence over the El Paso and Southwestern Railway.

Messrs. Jones and Forster defended the present Verdi to Tonopah and Goldfield rates upon the theory that they were a part of the blanket rates established on forest products from all producing territories, and were therefore fair for the reason that all lumber dealers were placed upon an equal footing. In view of this fact they were unwilling to take any action which would disturb the present blanket rate situation. We are of the opinion, however, that the rates are excessive and unreasonable for the following reasons:

First—That there is no apparent reason why a higher joint rate should be maintained from Verdi to Goldfield than has been voluntarily established and maintained from Portland, Oregon, to Eureka, Nevada, a distance of 1210 miles, the last 90 of which is over the Eureka and Palisade Railway, a narrow-gage line, and involves a transfer from broad to narrow-gage cars at Palisade, the junction point. Further, there is no reason for the higher joint rate from Verdi to Goldfield than the rate voluntarily established and maintained from Verdi to Ely.

Second—Conceding that competition is a factor in controlling the joint rates

from San Pedro to southern Arizona points, we find the competition to Goldfield equally as potential as it could possibly be to any of the aforesaid Arizona points, without any of the benefits accruing in the way of reasonable or competitive rates to the Goldfield territory. Further, we are of the opinion that no justification can be found which would authorize the commission in prescribing rates between Verdi and Goldfield any higher than the joint rates heretofore shown from San Pedro to Arizona points.

Third—That the Verdi lumber and its products are of an inferior quality to the Oregon and Washington lumber which it meets in competition at Goldfield, selling in the market at \$5 less per thousand feet than the said Oregon and Washington lumber. The said Verdi lumber is a Nevada industry, and by reason of its being only 290 miles from Goldfield, as compared with a distance of 558 miles over the San Pedro Railroad, and a distance of 468 miles over the Tonopah and Tidewater Railway from San Pedro to Goldfield, it is at once apparent that the rate of 65 cents per hundredweight from Verdi to Goldfield is excessive and unreasonable, and especially so when compared with the rates from San Pedro to Goldfield and the rates heretofore shown between San Pedro and southern Arizona points.

Fourth—The people of southern Nevada are entitled to a more reasonable scale of rates on lumber products, and especially is this true when it is considered that the prosperity and future development of that section is dependent entirely on the mining industry. It is, therefore, of the highest importance that this industry be fostered in every way possible, for without such encouragement it will be impossible for the prospectors, miners, and operators to produce the highest results.

Without this encouragement the undeveloped resources of Tonopah and Goldfield will remain practically as they are, to the detriment of all. And in the decline in mining and business of all kinds, which will naturally follow, none will suffer more severely than the transportation companies. The extraordinarily high costs which enter into mining operations in southern Nevada, when compared to similar costs in California, Arizona, Utah and other places, have in the past and are today, preventing the investment of capital for the development of many meritorious mining properties.

A review of the cost imposed for the transportation of lumber, mining timbers, poles, lagging, etc., is interesting. A rate of 65 cents per hundredweight means, estimating the said lumber at a weight of 3,000 pounds per thousand feet, an additional price, over and above the purchase price of the lumber, of \$19.50 per thousand feet. When it is considered that the Tonopah Lumber Company's selling price, f. o. b. Verdi, does not exceed \$16 per thousand feet it will be observed that a transportation charge of \$19.50 is not only unreasonably burdensome, but also extraordinarily unjust.

ORDER

At a general session of the Railroad Commission of Nevada held at its office at Carson City, Nevada, October 14, 1910.

Case No. 120—*Tonopah Lumber Company v. Southern Pacific Company and the Tonopah and Goldfield Railroad.*

Reasonable rates covering the transportation of forest products from Verdi, Nevada, to Tonopah and Goldfield, Nevada, prayed for.

This case being at issue upon complaint and having been duly heard and submitted by the parties, and full investigation of the matters and things involved having been had, and the commission having on the date hereof made and filed a report containing its findings of fact and conclusion thereon, and having found that the aforesaid through joint rate of 65 cents per hundredweight on forest products from Verdi to Goldfield, named in Joint and Proportional Tariff No. 7, I. C. C. No. 14, N. R. C. No. 5, in effect now, and at the time complaint was filed, is unreasonable and unjust.

It is therefore ordered, That the above-named defendants be, and are hereby, notified and required to cease and desist on or before November 20, 1910, from charging and collecting their present joint rates for transportation of forest products from Verdi to Goldfield and all intermediate points from Redlich to Goldfield, inclusive, as designated in Pacific Freight Tariff Bureau, Joint and Proportional Freight Tariff No. 7, I. C. C. No. 14, N. R. C. No. 5.

It is further ordered, That said above-named defendants be, and they are hereby, notified and required to establish on or before November 20, 1910, and maintain in force thereafter until changed or modified by the Railroad Commis-

sion of Nevada the following amended classification of forest products and the following new schedule of through joint rates for transportation of forest products from Verdi, Nevada, to Goldfield, Nevada, and all points intermediate from Redlich, Nevada, to Goldfield, inclusive:

Forest Products, viz.: Lumber and articles taking lumber rates; carloads, minimum c. l. weight 40,000 pounds, but not to exceed space capacity of car used (see note); From Verdi to Goldfield and points intermediate from Redlich to Goldfield, per ton of 2,000 pounds.....		\$8.00
NOTE —Lumber, Lath, Shingles, Shakes, Fence Posts, Crate or Box Stuffs and Shooks, Railroad Ties, Piles, Telegraph Poles (wooden), Pipe Material (wooden), Telegraph Cross Arms (wooden), Water Pipe Staves (wooden), and Sawdust, straight or mixed carloads. Door Sash (if glazed, released) and Blinds; Door and Window Frames, wired; Blocks (base, center, corner, head) and Carpenters' Mouldings; in straight or mixed carloads, or mixed with Lumber, Lath, Shingles or Shakes.		
Forest Products, viz.: Timbers, Rough, carloads (see note); From Verdi to Goldfield and points intermediate from Redlich to Goldfield, per ton of 2,000 pounds.....		5.00
NOTE —The rate on rough timbers are for sizes not less than 2 inches by 6 inches or equivalent in board measure, except that lumber 1 inch in thickness or less of any width will take rates as otherwise provided. Minimum carload weight 40,000 pounds, except where cars are loaded to full space capacity, actual weight to govern.		

And it is further ordered, That the aforesaid classification and schedule of rates be made applicable at other intermediate points between Verdi and Goldfield where it is found that the same are lower than the rates at present in effect.

RAILROAD COMMISSION OF NEVADA,
By J. F. SHAUGHNESSY, *Commissioner*.

Prior to the effective date of this order proceedings were brought before Judge Farrington in the United States District Court at Carson City, asking for a restraining order to enjoin the commission from enforcing the rates. The restraining order was granted November 18, 1910, and hearing on temporary injunction set for December 2, 1910. On November 25, 1910, Judge Farrington continued the hearing until February 2, 1911, because of the inability of Circuit Judges Morrow, Gilbert, and Ross to reach Carson City before that date.

No. 124—Milling Privileges

August 11, 1910. This was a petition from the Riverside Mill Company, asking the commission to use its best efforts to secure "milling-in-transit" privileges at Reno.

This was taken up at once with Mr. H. A. Jones, traffic manager of the Southern Pacific Company, but Mr. Jones stated that the company had adopted as a fixed policy the intention to put in no more "milling-in-transit" privileges on the Southern Pacific system.

This would be an exceedingly advantageous rate for Reno if it could be obtained, for it would enable the Riverside Mill Company to buy wheat in Idaho or Utah, ship it to Reno, mill it there and ship the product on to Sacramento or other coast points, by paying only a very small sum in excess of the grain rate from its point of origin to the Pacific Coast. The railroad company do not, however, at this time desire to put in the rate, and all the decisions of the Interstate Commerce Commission indicate that it is a matter that is optional with the railroad companies whether such privilege is accorded to a town or not.

GENERAL CONCLUSIONS

In the appendix to this report will be found statistics for the years ending June 30, 1909 and 1910, taken from the annual reports of all railroads, operating in Nevada, showing mileage, capital stock and funded debt, authorized and outstanding, investment in roads and equip-

ment, income account, profit and loss account, stocks and bonds owned in foreign corporations, sinking funds, comparative general balance sheet, operating expenses, compensation per day of employees, general statistics of ton miles, passenger miles, average distance each passenger and ton of freight is hauled, earnings per ton mile, passenger mile, train mile and road mile, tonnage statistics, taxes paid in various States, and consumption of fuel by locomotives.

Following these tables will be found a report of the Nevada intrastate earnings by months, for the year ending June 30, 1910, and a list of the officers of the various companies; also a table of accidents occurring in Nevada during the year 1910.

The statistical matter in the appendix also contains a statement of the commission's expenses during the year 1910. It will be seen that the expense fund is practically exhausted.

There would have been a considerable unexpended balance but for the circumstance that the commission was obliged to meet some unusual and unlooked-for expenses. Among these may be mentioned as the largest items the expense of the three commissioners in going to Washington, D. C., to resist the application for a postponement of the effective date of the reduced class rates in the Reno terminal case. Had this date been set back to May 1, 1911, it would have cost the people of Nevada probably two hundred times the expense incurred. The next is the expense of fitting up new offices for the commission of some six hundred dollars. This was unavoidable, as the commission had to leave the Senate chamber, and there were no accommodations at the disposal of the State. Nor could they be secured in any private building without being fitted up and the apartments changed so as to make them suitable for the needs of the commission. The Board of Capitol Commissioners had no funds available for the purpose, and the change was made with the full sanction and approval of that board. The Senate chamber previously occupied by the commission was not well adapted for office purposes. The new offices, situate in the stone building north of the Capitol plaza, are both convenient and well located, the rental is reasonable (\$30 per month), and it is respectfully advised that the commission be permitted to retain them until provision can be made by the State for offices which will fairly meet the requirements of the commission.

The commission has, at this time, no suggestions to offer with reference to amending the Railroad Commission law. The amendments of two years ago made the law, so far as its practical working was concerned, one of the best in the United States, and well in line with the most advanced and intelligent thought of the age. But it is strongly urged that no changes be made that will take from the present effectiveness of the law and thereby weaken the commission in its work. Such a course would certainly detract from the prestige of the commission, lower it in the estimation of the people, and, perhaps, pave the way for its complete abrogation later on—results to be greatly deplored, because they would be gravely to the injury of Nevada, and distinctively backward steps in the great reform movement now on throughout the United States.

That the law in its general features is an exceptionally good one and is so regarded by the country generally is proved by the letters of commendation which have reached the commission from various authoritative sources. Among these may be mentioned communications from

officials in Utah and Idaho, both of which States have in contemplation a similar law, from the Railroad Commission of Florida, and from the Republican State Central Committee of California. There is little room for doubt that the splendid results of the Reno terminal case have directed the attention of the whole country, so far as it is interested in the railroad question, to the effectiveness and fairness of our Railroad Commission law.

It would not be just for us to close this report without commending in the highest terms the work done for the commission by the Nevada State Printing Office. Not only have we met with unfailing courtesy and consideration at the hands of the officials in charge of that branch of the state government, but the work done, both in its typographical appearance and accuracy of print, has been of first-class order. We do not see how the work could have been improved upon.

Concluding, it is only necessary to add that, with a good law and a good commission, there is no reason why the railroad and transportation situation in this State may not be continuously improved to the advantage of the people and with no injustice to the transportation lines. This must necessarily be done step by step and more slowly than impatient or ill-informed individuals may be inclined to insist upon, but, with a fair, impartial, and experienced commission, there can be no doubt of the valuable, substantial and lasting character of its work.

Respectfully submitted,

H. F. BARTINE, *Chairman*,
HENRY THURTELL,
J. F. SHAUGHNESSY,

E. H. WALKER, *Secretary*.

Commissioners.

APPENDIX

ANNUAL REPORTS

OF THE

Railroads Operating in Nevada

**FOR THE YEARS ENDING JUNE 30, 1909, AND
JUNE 30, 1910**

CHARACTER OF CARRIER, NUMBER OF SHAREHOLDERS, AND TOTAL MILEAGE

Railroad	Character of carrier	Operated by	Number of stockholders		Total mileage	
			1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	Operating			26,389		7,489.85
Barnwell and Searchlight Railway	Not operating	A. T. & S. F. Ry.			23.22	
Bullfrog-Goldfield Railroad	Operating			8	83.01	83.01
Central Pacific Railway	Not operating	S. P. Co.		12	See note	See note
Eureka and Palisade Railway	Operating			21	88.00	88.00
Las Vegas and Tonopah Railroad	Operating			9	199.47	199.47
Nevada and California Railway	Not operating	S. P. Co.		6	422.17	See note
Nevada-California-Oregon Railway	Operating			9	184.01	184.01
Nevada Central Railroad	Operating			14	98.30	98.30
Nevada Northern Railway	Operating			11	165.08	165.08
Nevada Copper Belt Railroad	Operating			8	14.00	14.00
San Pedro, Los Angeles and Salt Lake Railroad	Operating			13	1,105.30	1,105.30
Silver Peak Railroad	Operating				19.00	19.00
Southern Pacific Company	Operating			11,533	5,633.21	6,139.50
Tonopah and Goldfield Railroad	Operating			51	109.40	109.86
Tonopah and Tidewater Railroad	Operating			8	180.85	180.85
Virginia and Truckee Railway	Operating			11	67.48	67.48
Western Pacific Railway	Operating			165		
Total				38,278	8,373.50	15,908.71

NOTE.—The mileage of the Caliente and Pioche Railroad is 32.90 miles, and is included in that of the San Pedro, Los Angeles and Salt Lake Railroad. The mileage of the Central Pacific Railway is 1,547.20 miles, and is included in that of the Southern Pacific Company for 1909. Southern Pacific mileage for 1910 includes both that of the Central Pacific and Nevada and California Railway mileage.

MILEAGE AND CAPITAL STOCK

Railroad	Nevada mileage		Total shares of capital stock authorized		Total shares of capital stock outstanding	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						2,797,625 ¹⁸ / ₁₀₀
Barnwell and Searchlight Railway					2,775	
Bullfrog-Goldfield Railroad	11.60	11.60	5,000	3,814,860		
Central Pacific Railway	83.01	83.01	20,000	20,000	20,000	20,000
Eureka and Palisade Railway	450.89	448.62	872,755	872,755	810,755	842,755
Las Vegas and Tonopah Railroad	88.00	88.00	3,000	3,000	3,000	3,000
Nevada and California Railway	199.47	199.47	40,000	40,000	15,000	15,000
Nevada-California-Oregon Railway	222.73	222.73	150,000	150,000	48,370	48,370
Nevada Central Railroad	28.14	28.14	22,000	22,000	22,000	22,000
Nevada Copper Belt Railroad	98.30	98.30	7,500	7,500	7,500	7,500
Nevada Northern Railway	165.08	165.08	20,000	20,000		6,005
San Pedro, Los Angeles and Salt Lake Railroad	210.12	243.02	250,000	250,000	250,000	250,000
Silver Peak Railroad	19.00	19.00	2,000	2,000	2,000	2,000
Southern Pacific Company	See note	See note	3,758,280	3,744,701 ²⁵ / ₁₀₀	2,725,371	2,728,906 ³⁵ / ₁₀₀
Tonopah and Goldfield Railroad	109.40	109.86	21,500	21,500	21,500	21,500
Tonopah and Tidewater Railroad	36.25	36.25	10,000	10,000	10,000	10,000
Virginia and Truckee Railway	67.48	67.48	50,000	50,000	50,000	50,000
Western Pacific Railway	315.52	427.30				
Totals	2,132.98	2,256.86	5,283,085	9,098,316 ²⁵ / ₁₀₀	4,008,271	6,841,681 ⁵⁰ / ₁₀₀

NOTE.—The Southern Pacific Company is an operating company and owns no mileage in Nevada.

CAPITAL STOCK

Railroad	Capital stock — Total par value authorized		Capital stock — Total par value outstanding	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$300,000.00	\$381,486,000.00	\$277,500.00	\$279,762,530.00
Barnwell and Searchlight Railway	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Bullfrog-Goldfield Railroad	87,275,500.00	87,275,500.00	81,075,500.00	84,275,500.00
Central Pacific Railway	300,000.00	300,000.00	300,000.00	300,000.00
Eureka and Palisade Railway	4,000,000.00	4,000,000.00	1,500,000.00	1,500,000.00
Las Vegas and Tonopah Railroad	15,000,000.00	15,000,000.00	4,837,000.00	4,837,000.00
Nevada and California Railway	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
Nevada-California-Oregon Railway	750,000.00	750,000.00	750,000.00	750,000.00
Nevada Central Railroad	1,000,000.00	1,000,000.00	500,500.00	500,500.00
Nevada Copper Belt Railroad	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Nevada Northern Railway	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
San Pedro, Los Angeles and Salt Lake Railroad	200,000.00	200,000.00	200,000.00	200,000.00
Silver Peak Railroad	375,928,000.00	374,470,125.00	272,537,123.64	272,680,680.64
Southern Pacific Company	2,150,000.00	2,150,000.00	2,150,000.00	2,150,000.00
Tonopah and Goldfield Railroad	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Tonopah and Tidewater Railroad	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
Virginia and Truckee Railway				
Western Pacific Railway				
Totals	\$523,303,500.00	\$803,831,625.00	\$400,827,123.64	\$684,163,160.64

FUNDED DEBT

Railroad	Funded debt authorized		Funded debt— Par value outstanding	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	None	\$489,473,600.00	None	\$300,610,982.71
Barnwell and Searchlight Railway	\$3,500,000.00	3,500,000.00	\$1,850,000.00	1,890,000.00
Bullfrog-Goldfield Railroad	193,812,715.60	135,000,000.00	125,780,000.00	125,519,000.00
Central Pacific Railway	68,300.00	40,000.00	51,650.00	40,000.00
Eureka and Palisade Railway	None	None	None	None
Las Vegas and Tonopah Railroad	3,500,000.00	3,500,000.00	2,000,000.00	2,000,000.00
Nevada and California Railway	1,500,000.00	1,500,000.00	789,000.00	981,000.00
Nevada-California-Oregon Railway	750,000.00	750,000.00	750,000.00	750,000.00
Nevada Central Railroad	1,000,000.00	1,000,000.00	1,000,000.00	468,000.00
Nevada Copper Belt Railroad	50,000,000.00	60,000,000.00	40,000,000.00	1,000,000.00
Nevada Northern Railway	None	None	None	48,000,000.00
San Pedro, Los Angeles and Salt Lake Railroad	69,819,000.00	271,819,000.00	115,900,857.58	131,841,540.00
Silver Peak Railroad	1,500,000.00	1,500,000.00	1,239,000.00	1,192,000.00
Southern Pacific Company	3,650,594.10	3,650,594.10	3,285,344.10	3,285,344.10
Tonopah and Goldfield Railroad	None	None	None	None
Tonopah and Tidewater Railroad	None	None	None	None
Virginia and Truckee Railway	None	None	None	None
Western Pacific Railway	None	None	None	None
Totals	\$329,095,609.70	\$972,733,194.10	\$292,725,851.68	\$617,577,866.81

FUNDED DEBT

Railroad	Funded debt— Interest accrued		Funded debt—Interest paid		Funded debt per mile of line	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	None	\$11,658,444.09	None	\$11,873,405.16	.....	\$23,887.00
Barnwell and Searchlight Railway	None	.....	None	.....	.....	.....
Bullfrog-Goldfield Railroad	\$92,500.00	96,000.00	\$92,500.00	96,000.00	\$22,580.00	23,068.00
Central Pacific Railway	4,931,283.03	4,942,735.28	4,931,283.03	4,963,866.25	86,650.00	86,562.00
Eureka and Palsade Railway	2,314.55	2,433.28	2,314.55	1,819.96	587.00	455.00
Las Vegas and Tonopah Railroad	None	.....	None	.....	None	.....
Nevada and California Railway	80,000.00	80,000.00	80,000.00	80,000.00	4,737.00	4,505.00
Nevada-California-Oregon Railway	29,116.75	29,044.38	29,175.00	28,984.72	4,288.00	5,331.00
Nevada Central Railroad .....	.....	.....	13,125.00	.....	8,039.00	8,039.00
Nevada Copper Belt Railroad .....	.....	23,400.00	.....	11,746.88	.....	33,429.00
Nevada Northern Railway	50,000.00	50,000.00	50,000.00	50,000.00	6,068.00	6,068.00
San Pedro, Los Angeles, and Salt Lake Railroad	1,600,000.00	1,737,720.00	1,600,000.00	800,000.00	40,685.00	48,834.00
Silver Peak Railroad	None	.....	None	.....	None	.....
Southern Pacific Company	1,818,643.33	4,806,722.89	1,511,720.00	3,927,928.51	.....	.....
Tonopah and Goldfield Railroad	57,450.00	52,880.00	57,450.00	52,880.00	12,677.00	11,859.00
Tonopah and Tidewater Railroad	168,949.47	168,473.41	168,739.19	168,569.53	18,984.00	18,984.00
Virginia and Truckee Railway	None	.....	None	.....	None	.....
Western Pacific Railway .....	.....	.....	.....	.....	.....	.....
Totals	\$8,880,257.13	\$23,646,803.33	\$8,521,541.09	\$22,054,181.01	.....	.....

CAPITAL STOCK AND FUNDED DEBT PER MILE OF ROAD

Railroad	Capital stock— Per mile of road		Capital stock and funded debt per mile of road	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$26,883.00		\$55,770.00
Barnwell and Searchlight Railway				
Bullfrog-Goldfield Railroad	\$24,411.00	24,411.00	\$46,991.00	47,479.00
Central Pacific Railway	55,853.00	58,119.00	142,508.00	144,681.00
Eureka and Palisade Railway	3,409.00	3,409.00	3,996.00	3,984.00
Las Vegas and Tonopah Railroad	7,573.58	7,565.00	7,573.58	7,565.00
Nevada and California Railway	11,457.00	10,896.00	16,194.00	15,400.00
Nevada-California-Oregon Railway	11,966.00	11,966.00	16,244.00	17,287.00
Nevada Central Railroad	8,089.00	8,089.00	16,078.00	16,078.00
Nevada Copper Belt Railroad		35,750.00		69,179.00
Nevada Northern Railway	12,115.00	12,115.00	18,173.00	18,173.00
San Pedro, Los Angeles and Salt Lake Railroad	25,435.00	25,435.00	69,130.00	74,269.00
Silver Peak Railroad	10,555.55	11,428.00	10,555.55	11,428.00
Southern Pacific Company				
Tonopah and Goldfield Railroad	21,479.00	21,391.00	34,156.00	33,250.00
Tonopah and Tidewater Railroad	6,778.00	5,778.00	24,762.00	24,762.00
Virginia and Truckee Railway	74,096.00	74,096.00	74,096.00	74,096.00
Western Pacific Railway				

ROAD AND EQUIPMENT, INVESTMENT SINCE JUNE 30, 1907, AND TOTAL

Railroad	Total cost of road to June 30, 1907, and June 30, 1907, to June 30, 1910		Total cost of equipment to June 30, 1907, and June 30, 1907, to June 30, 1910		Total general expenses July 1, 1907 to June 30, 1910
	To 1907	1907 to 1910	To 1907	1907 to 1910	
Atchison, Topeka and Santa Fé Railway	\$497,086,085.17	\$31,201,890.19		\$22,662,715.00	\$11,907.17
Barnwell and Searchlight Railway		3,641,056.88		161,232.71	
Bullfrog-Goldfield Railroad		11,164,278.50		371,688.67	47,491.72
Central Pacific Railway	\$212,970,953.07	10,300.00	\$32,208.10	19,485.83	
Eureka and Palisade Railway	302,325.78	902,443.45	146,556.56	152,479.95	16,719.64
Las Vegas and Tonopah Railroad	1,947,404.61	138,759.62		9,950.98	
Nevada and California Railway	\$6,544,911.32	457,227.63		82,011.23	294.78
Nevada-California-Oregon Railway	\$2,751,156.92				
Nevada Central Railroad	\$1,500,000.00				
Nevada Copper Belt Railroad		188,986.76		16,137.27	57,538.96
Nevada Northern Railway	1,490,820.56	779,938.60	168,652.36	429,925.61	8,523.74
San Pedro, Los Angeles and Salt Lake Railroad	59,789,039.47	\$851,512.10	5,006,029.92	1,241,457.40	5,274,733.71
Silver Peak Railroad		202,442.04		34,309.47	
Southern Pacific Company	\$18,230,815.51	2,377,320.08		1,489,371.67	36,470.75
Tonopah and Goldfield Railroad	3,038,235.08	187,922.80	449,118.67	159,790.37	
Tonopah and Tidewater Railroad	3,185,763.42	697,086.99	73,997.76	117,031.46	118,680.32
Virginia and Truckee Railway	4,228,447.67	34,111.47	691,671.40	57,491.18	
Western Pacific Railway	47,962,543.80	10,836,888.47	1,547,241.97	1,767,705.70	1,501,255.69
Totals	\$861,018,512.38	\$61,979,661.38	\$8,115,476.74	\$28,762,882.54	\$7,073,666.48

Includes both cost of road and equipment.

bCredit, account earnings during construction.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

ROAD AND EQUIPMENT, INVESTMENT, AND RESERVE ACCRUED FOR DEPRECIATION

Railroad	Investment since June 30, 1907	Grand total investment to June 30, 1910	Reserve for accrued depreciation	Net total investment
Atchison, Topeka and Santa Fé Railway	\$59,302,787.46	\$556,388,882.63	\$7,281,994.11	\$549,106,888.52
Barnwell and Searchlight Railway	3,802,289.59	3,802,289.59	8,111.46	3,794,178.13
Bullfrog-Goldfield Railroad	11,583,458.89	224,554,411.96		224,554,411.96
Central Pacific Railway	30,285.83	364,819.71		364,819.71
Eureka and Pailsade Railway	1,071,643.04	3,165,604.21	24,888.21	3,140,706.00
Las Vegas and Tonopah Railroad	128,808.64	6,673,719.96		6,673,719.96
Nevada and California Railway	589,523.64	3,290,680.56	56,826.98	3,233,853.58
Nevada-California-Oregon Railway		1,500,000.00	1,300.00	1,498,700.00
Nevada Central Railroad	272,688.44	272,688.44		272,688.44
Nevada Copper Belt Railroad	1,218,387.96	2,867,860.87	88,160.04	2,784,700.83
Nevada Northern Railway	5,664,739.01	70,459,808.40	611,111.66	69,848,696.74
San Pedro, Los Angeles and Salt Lake Railroad	202,442.04	202,442.04		202,442.04
Silver Peak Railroad	3,903,162.50	22,133,978.01	3,765,365.62	18,368,612.39
Southern Pacific Company	347,713.17	3,835,066.92	130,669.54	3,704,397.38
Tonopah and Goldfield Railroad	982,808.77	4,192,569.95	11,153.21	4,181,416.74
Tonopah and Tidewater Railroad	91,602.65	5,011,721.72		5,011,721.72
Virginia and Truckee Railway	41,572,901.26	91,062,687.63		91,062,687.63
Western Pacific Railway				
Totals	\$130,665,222.88	\$669,799,212.00	\$11,974,560.83	\$667,824,651.17

TOTAL INVESTMENT PER MILE OF ROAD, 1909 AND 1910

Railroad	Total investment per mile of line to June 30, 1909	Total investment per mile of line to June 30, 1910
Atchison, Topeka and Santa Fé Railway.....	\$11,973.41	\$58,346.52
Barnwell and Searchlight Railway.....	46,305.55	46,310.00
Bullfrog-Goldfield Railroad.....	150,310.75	154,860.84
Central Pacific Railway.....	4,154.38	4,154.68
Eureka and Palisade Railway.....	16,498.51	15,966.12
Las Vegas and Tonopah Railroad.....	15,663.23	15,082.25
Nevada and California Railway.....	16,969.41	17,574.34
Nevada-California-Oregon Railway.....	16,077.17	16,063.23
Nevada Central Railroad.....	16,407.09	19,476.32
Nevada Copper Belt Railroad.....	70,601.02	16,868.79
Nevada Northern Railway.....	11,568.11	71,063.17
San Pedro, Los Angeles and Salt Lake Railroad.....	785,852.17	10,654.84
Silver Peak Railroad.....	37,744.96	806,785.42
Southern Pacific Company.....	24,083.98	36,856.01
Tonopah and Goldfield Railroad.....	73,826.33	24,161.66
Tonopah and Tidewater Railroad.....		74,269.74
Virginia and Truckee Railway.....		98,235.19
Western Pacific Railway.....		

INCOME ACCOUNT

Railroad	Operating revenues		Operating expenses	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$86,971,313.00		\$55,945,464.52
Barnwell and Searchlight Railway	\$10,966.68		\$11,727.75	
Bullfrog-Goldfield Railroad	177,745.55	128,559.09	163,756.75	132,402.31
Central Pacific Railway				
Eureka and Palisade Railway	129,371.64	109,417.07	125,234.86	105,147.70
Las Vegas and Tonopah Railroad	304,364.99	162,616.90	286,236.08	206,040.12
Nevada and California Railway	1,128,191.71		734,397.87	
Nevada-California-Oregon Railway	406,668.10	447,857.17	177,811.35	218,604.84
Nevada Central Railroad	75,388.02	60,096.43	52,202.80	83,938.52
Nevada Copper Belt Railroad		9,759.89		6,237.82
Nevada Northern Railway	1,099,320.31	1,511,309.47	429,647.78	581,266.76
San Pedro, Los Angeles and Salt Lake Railroad	7,450,461.82	6,092,822.20	4,968,549.69	5,305,894.51
Silver Peak Railroad	22,241.48	16,692.23	20,008.56	14,527.71
Southern Pacific Company	81,402,177.44	85,189,004.70	45,879,951.85	52,628,529.98
Tonopah and Goldfield Railroad	910,018.82	789,204.71	681,583.48	585,140.01
Tonopah and Tidewater Railroad	458,277.88	421,529.22	299,396.07	278,686.46
Virginia and Truckee Railway	295,347.30	297,286.35	180,130.25	185,403.78
Western Pacific Railway				
Totals	\$93,868,690.74	\$192,207,468.43	\$54,010,603.71	\$116,277,294.04

INCOME ACCOUNT

Railroad	Net operating revenue or deficit		Outside operations—Revenues		Outside operations—Expenses	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fe Railway		\$31,025,848.48				
Barnwell and Searchlight Railway	\$771.07					
Bullfrog-Goldfield Railway	13,989.33	3,843.22				
Central Pacific Railway						
Eureka and Palisade Railway	4,136.68	4,269.37				
Las Vegas and Tonopah Railroad	18,069.91	45,423.22	\$1,229.26	\$1,506.27	\$1,710.94	\$359.51
Nevada and California Railway	391,793.84		15,769.43		22,995.99	
Nevada-California-Oregon Railway	228,856.75	229,252.33				
Nevada Central Railroad	23,185.22	23,842.09				
Nevada Copper Belt Railroad		3,522.07				
Nevada Northern Railway	669,672.53	930,042.71				
San Pedro, Los Angeles and Salt Lake Railroad	2,481,912.13	786,927.69	120,194.79	145,731.77	151,675.26	163,567.64
Silver Peak Railroad	2,232.92	2,164.52				
Southern Pacific Company	35,522,225.59	42,560,474.72	8,800,350.49	9,618,898.36	7,970,109.81	9,054,987.59
Tonopah and Goldfield Railroad	228,435.34	204,064.70				
Tonopah and Tidewater Railroad	158,881.81	142,853.76				
Virginia and Truckee Railway	115,217.05	111,882.57				
Western Pacific Railway						
Totals	\$39,857,831.03	\$75,930,174.39	\$8,937,543.97	\$9,769,136.40	\$8,146,492.00	\$9,218,914.74

NOTE—Figures in italic denote deficit.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

INCOME ACCOUNT

Railroad	Outside operations— Net revenue or loss		Total net revenue or deficit		Taxes accrued	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway				\$31,025,848.48		\$3,449,886.04
Barnwell and Searchlight Railway			\$771.07		\$5,942.95	
Bullfrog-Goldfield Railroad			13,989.33	5,845.22	9,141.46	14,925.20
Central Pacific Railway						
Eureka and Palisade Railway			4,186.68	4,269.37	4,411.29	4,397.27
Las Vegas and Tonopah Railroad	\$487.68	\$1,146.76	17,588.23	49,976.46	45,069.57	30,529.53
Nevada and California Railway	7,226.56		384,567.24		77,062.84	
Nevada-California-Oregon Railway			228,866.75	229,252.33	12,450.35	16,952.08
Nevada Central Railroad			28,185.22	23,848.09	4,084.10	4,372.75
Nevada Copper Belt Railroad				3,522.07		586.00
Nevada Northern Railway			669,672.53	980,042.71	21,001.00	36,989.97
San Pedro, Los Angeles and Salt Lake Railroad			2,450,431.66	768,091.82	285,453.61	292,458.89
Silver Peak Railroad	31,480.47	17,835.87	2,232.92	2,164.52	1,006.16	1,189.93
Southern Pacific Company	830,240.68	563,910.77	36,352,466.27	43,124,385.49	251,543.07	131,920.17
Tonopah and Goldfield Railroad			228,435.34	204,064.70	45,850.66	36,234.34
Tonopah and Tidewater Railroad			158,881.81	142,883.76	21,322.99	19,060.80
Virginia and Truckee Railway			115,217.05	111,862.57	16,388.66	17,505.49
Western Pacific Railway						
Totals	\$791,051.97	\$547,221.66	\$40,684,891.00	\$76,477,886.05	\$801,377.71	\$4,056,688.41

Note—Figures in italic denote deficit.

INCOME ACCOUNT

Railroad	Operating income or loss		Rents from lease of road		Hire of equipment	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$27,576,012.44				
Barnwell and Searchlight Railway	\$6,714.02					
Bullfrog-Goldfield Railroad	4,847.87	18,768.42			\$6,133.76	\$203.71
Central Pacific Railway						
Eureka and Palisade Railway	274.61	127.90				
Las Vegas and Tonopah Railroad	27,481.34	72,805.99				1,408.65
Nevada and California Railway	307,504.44					
Nevada-California-Oregon Railway	216,406.40	212,600.30			2,540.33	2,282.01
Nevada Central Railroad	18,501.12	23,214.84				
Nevada Copper Belt Railroad		2,938.07				
Nevada Northern Railway	648,671.53	883,072.74				
San Pedro, Los Angeles and Salt Lake Railroad	2,164,978.05	476,632.93				110,450.03
Silver Peak Railroad	1,177.76	964.59				
Southern Pacific Company	36,100,923.20	42,892,485.32	\$544,304.14	\$563,701.50	1,581,578.61	1,628,155.45
Tonopah and Goldfield Railroad	182,584.68	167,830.36				
Tonopah and Tidewater Railroad	137,558.82	123,782.96				
Virginia and Truckee Railway	98,828.39	94,377.06				
Western Pacific Railway						
Totals	\$39,847,512.29	\$72,420,757.64	\$544,304.14	\$563,701.50	\$1,590,247.70	\$1,740,499.85

Note—Figures in italic denote deficit.

INCOME ACCOUNT

Railroad	Joint facilities		Miscellaneous rents		Separately operated properties—Profit	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$238,227.06		\$56,744.66		\$2,726,785.09
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad	\$6,439.85	6,136.26				
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway	8,798.06					
Nevada Central Railway						
Nevada Copper Belt Railroad						
Nevada Northern Railway						
San Pedro, Los Angeles and Salt Lake Railroad	462.12	609.80	\$15,604.66	20,935.00		
Silver Peak Railroad						
Southern Pacific Company			195,122.00	372,278.80		
Tonopah and Goldfield Railroad	365.00	357.50		1,248.86		
Tonopah and Tidewater Railroad						
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$16,065.08	\$245,330.61	\$210,726.66	\$451,207.32		\$2,726,785.09

INCOME ACCOUNT

Railroad	Dividends on stocks controlled		Interest accrued on funded debt owned or controlled		Interest on other securities, loans and accounts	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$506,228.41		\$814,142.28		\$1,204,928.63
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Central Pacific Railway						
Eureka and Pailsade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway					\$11,555.38	10,258.33
Nevada Central Railroad					82.61	
Nevada Copper Belt Railroad						
Nevada Northern Railway					1,114.68	5,666.07
San Pedro, Los Angeles and Salt Lake Railroad			\$17,120.00	17,120.00	7,933.54	24,947.83
Silver Peak Railroad						
Southern Pacific Company	\$15,148,028.22	22,976,039.28	1,518,730.53	1,902,519.16	2,358,509.93	2,024,415.76
Tonopah and Goldfield Railroad					868.97	1,468.23
Tonopah and Tidewater Railroad			8,750.00	17,500.00	375.56	2,873.86
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$15,148,028.22	\$23,482,267.69	\$1,544,600.53	\$2,751,371.44	\$2,380,440.67	\$3,274,458.71

INCOME ACCOUNT

Railroad	Miscellaneous income		Total other income		Gross corporate income or loss	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$610,665.31		\$6,157,721.43		\$33,733,733.87
Barnwell and Searchlight Railway					\$6,714.02	
Bullfrog-Goldfield Railroad			\$12,573.61	6,339.97	17,421.48	12,423.45
Central Pacific Railway						
Eureka and Palisade Railway					274.61	127.90
Las Vegas and Tonopah Railroad				1,408.66	27,431.34	71,397.34
Nevada and California Railway			8,798.06		316,302.50	
Nevada-California-Oregon Railway		573.66	14,633.16	13,114.00	231,039.56	225,714.30
Nevada Central Railroad	537.45		82.61		18,583.73	23,214.34
Nevada Copper Belt Railroad						2,936.07
Nevada Northern Railway			1,114.68	5,693.07	649,786.21	898,738.81
San Pedro, Los Angeles and Salt Lake Railroad			41,415.20	191,933.13	2,206,393.25	608,566.06
Silver Peak Railroad	294.88	17,970.47			1,177.78	964.69
Southern Pacific Company	354,582.43	12,967.16	21,700,850.86	29,473,077.11	57,801,774.06	72,470,542.43
Tonopah and Goldfield Railroad	1,931.07	87.00	3,165.04	3,161.59	185,749.72	170,491.96
Tonopah and Tidewater Railroad			9,125.56	20,463.86	146,684.38	144,246.32
Virginia and Truckee Railway					98,828.39	94,377.06
Western Pacific Railway						
Totals	\$357,345.83	\$642,253.60	\$21,791,758.78	\$35,877,886.31	\$91,689,271.07	\$106,298,643.45

Note—Italic figures denote deficit.

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Rents for lease of other roads		Hire of equipment		Joint facilities	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....		\$612,499.40		\$490,665.56		\$376,731.50
Barnwell and Searchlight Railway.....			\$83.09		\$1,378.08	357.50
Bullfrog-Goldfield Railroad.....						
Central Pacific Railway.....						
Eureka and Palisade Railway.....						
Las Vegas and Tonopah Railroad.....			5,680.46			
Nevada and California Railway.....			51,559.17			
Nevada-California-Oregon Railway.....						
Nevada Central Railroad.....						
Nevada Copper Belt Railroad.....						
Nevada Northern Railway.....			14,183.35	16,955.57	1,070.49	875.32
San Pedro, Los Angeles and Salt Lake Railroad.....			22,557.71		155,356.19	169,136.03
Silver Peak Railroad.....						
Southern Pacific Company.....	\$33,583,921.64	39,668,370.62				
Tonopah and Goldfield Railroad.....			8,278.47	3,447.06	7,454.42	7,416.85
Tonopah and Tidewater Railroad.....			8,126.61	5,273.37	6,444.85	6,141.26
Virginia and Truckee Railway.....			3,540.67	4,490.70		
Western Pacific Railway.....						
Totals.....	\$33,583,921.64	\$40,281,370.02	\$114,009.53	\$520,832.28	\$171,704.03	\$560,658.56

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Miscellaneous rents		Separately operated properties—Loss		Interest accrued on funded debt	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$72,091.40				\$11,658,444.09
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad					\$95,500.00	95,000.00
Central Pacific Railway						
Eureka and Fallsade Railway					2,314.55	2,453.28
Las Vegas and Tonopah Railroad						
Nevada and California Railway	\$1,253.18				80,000.00	
Nevada-California-Oregon Railway	205.00	205.00			29,116.75	29,044.38
Nevada Central Railroad					13,125.00	
Nevada Copper Belt Railroad						
Nevada Northern Railway					50,000.00	50,000.00
San Pedro, Los Angeles and Salt Lake Railroad					1,600,000.00	1,737,720.00
Silver Peak Railroad	128.60	228.00				
Southern Pacific Company			\$355,728.93	\$431,384.11	1,818,943.34	4,806,722.89
Tonopah and Goldfield Railroad					168,949.47	168,473.41
Tonopah and Tidewater Railroad		51.50			57,450.00	52,880.00
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$1,598.78	\$72,576.10	\$355,728.93	\$431,384.11	\$3,914,599.11	\$18,600,698.05

INCOME ACCOUNT
DEDUCTIONS FROM GROSS CORPORATE INCOME

Railroad	Other interest		Sinking funds chargeable to income		Other deductions	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$52,781.72				\$44,735.94
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railway	\$325.00	3,283.33				
Central Pacific Railway						
Eureka and Pailsade Railway	267.59	358.14				
Las Vegas and Tonopah Railroad	27,358.52	26,910.22			\$387.97	1,266.31
Nevada and California Railway	85,231.48					
Nevada-California-Oregon Railway	5,416.67					
Nevada Central Railroad			\$7,960.00	\$7,860.00		1.00
Nevada Copper Belt Railroad						
Nevada Northern Railway			50,000.00	53,523.40		
San Pedro, Los Angeles and Salt Lake Railroad	373,740.65	205,305.72				6,955.56
Silver Peak Railroad						
Southern Pacific Company	358,727.46	582,428.08	75,000.00	75,000.00	543,221.86	770,629.42
Tonopah and Goldfield Railroad	7,112.89	1,197.85	78,925.00	78,925.00		
Tonopah and Tidewater Railroad	19,150.00	19,150.00			1,707.17	3,708.43
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$887,330.26	\$692,015.06	\$211,885.00	\$215,338.40	\$545,917.00	\$827,291.66

REPORT OF THE RAILROAD COMMISSION OF NEVADA

Railroad	INCOME ACCOUNT				Net corporate income or loss		Dividends declared on pre-ferred stock	
	Total deductions from gross corporate income							
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$13,307,949.61				\$20,425,784.26		\$5,708,680.00
Barnwell and Searchlight Railway	\$83.09		\$6,797.11					
Bullfrog-Goldfield Railroad	96,708.06	98,640.83	79,881.60					
Central Pacific Railway								
Eureka and Palisade Railway	2,582.14	2,791.42	2,356.76					
Las Vegas and Tonopah Railroad	34,026.95	28,176.53	61,508.29					
Nevada and California Railway	228,043.83		88,258.67					
Nevada-California-Oregon Railway	42,696.42	37,189.38	188,341.14					
Nevada Central Railroad	13,125.00	1.00	5,458.73					
Nevada Copper Belt Railroad								
Nevada Northern Railway	115,253.84	121,354.29	534,532.37					
San Pedro, Los Angeles and Salt Lake Railroad	2,151,733.15	2,119,945.31	54,610.10					
Silver Peak Railroad			1,777.76					
Southern Pacific Company	36,735,243.23	46,335,085.12	21,068,530.83					
Tonopah and Goldfield Railroad	160,220.78	143,868.38	26,528.94					
Tonopah and Tidewater Railroad	204,378.10	202,741.47	57,693.72					
Virginia and Truckee Railway	3,540.67	4,460.70	95,287.72					
Western Pacific Railway								
Totals	\$39,786,682.28	\$62,402,134.04	\$21,852,538.79			\$45,968,509.41	\$5,023,606.42	\$5,746,190.00

NOTE—Figures in italic denote deficit.

INCOME ACCOUNT

Railroad	Dividends declared on common stock		Additions and betterments charged to income		Miscellaneous appropriations		Balance carried forward to profit or loss	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé.....		\$9,648,080.00		\$4,000,000.00		\$708,218.10		\$365,546.16
Barnwell and Searchlight Railway.....								
Bullfrog-Goldfield Railroad.....							\$79,881.60	111,069.28
Central Pacific Railway.....								
Eureka and Palisade Railway.....							2,356.75	2,219.32
Las Vegas and Tonopah Railroad.....							61,608.29	99,573.87
Nevada and California Railway.....							88,258.67	
Nevada-California-Oregon Railway.....	\$14,500.00	14,500.00		100,084.52		974.06	186,341.14	35,568.34
Nevada Central Railroad.....							5,458.73	28,215.84
Nevada Copper Belt Railroad.....								2,986.07
Nevada Northern Railway.....	400,000.00	650,000.00	\$187,725.00	111,722.26			53,192.63	15,062.26
San Pedro, Los Angeles and Salt Lake.....							54,610.10	1,451,379.25
Silver Peak Railroad.....							1,177.76	984.59
Southern Pacific Company.....	12,344,604.32	17,237,862.93	469,745.90		\$84,461.45		3,195,612.74	8,897,614.38
Tonopah and Goldfield Railroad.....							26,528.94	27,123.57
Tonopah and Tidewater Railroad.....							57,696.72	53,494.65
Virginia and Truckee Railway.....	87,500.00	50,000.00					7,787.72	39,888.38
Western Pacific Railway.....								
Totals.....	\$12,846,604.32	\$27,600,422.93	\$637,470.90	\$4,211,756.78	\$94,461.45	\$704,192.16	\$3,261,942.81	\$7,633,647.54

Nevada-California-Oregon Railway, 1909: Preferred, 5 per cent; common, 1 per cent. Nevada Northern Railway, 1909: Preferred, none; common, 20 per cent. Southern Pacific Company, 1909: Preferred, 7 per cent; common, 6 per cent. Virginia and Truckee Railway, 1909: Common, 1½ per cent. Atchison, Topeka and Santa Fé Railway, 1910: Preferred, 5 per cent; common, 6 per cent. Nevada-California-Oregon Railway, 1910: Preferred, 5 per cent; common, 1 per cent. Nevada Northern Railway, 1910: Preferred, none; common, 32½ per cent. Southern Pacific Company, 1910: Preferred, none; common, 6 per cent. Virginia and Truckee Railway, Preferred, none; common, 1 per cent.

NOTE—Figures in italic denote deficit.

PROFIT AND LOSS ACCOUNT

Railroad	Balance carried forward to profit or loss		Dividends declared out of surplus		Balance, credit or debit, on June 30th	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						\$20,231,803.67
Barnwell and Searchlight Railway		\$365,846.16				
Bullfrog-Goldfield Railroad	\$79,231.60	111,069.23			\$119,433.01	238,692.50
Central Pacific Railway	6,547,473.45	6,912,601.93	\$4,584,530.00	\$4,592,530.00	25,234,361.91	27,987,606.20
Eureka and Palisade Railway	2,856.90	2,919.32			19,689.46	16,750.14
Las Vegas and Tonopah Railroad	61,508.29	99,573.87			169,211.86	68,029.48
Nevada and California Railway	88,253.67	185,489.42	145,110.00	241,850.00	261,557.61	205,197.03
Nevada-California-Oregon Railway	136,341.14	35,566.34			436,836.13	472,686.52
Nevada Central Railroad	5,458.73	28,215.84			22,063.45	6,162.39
Nevada Copper Belt Railroad		2,836.07				2,836.07
Nevada Northern Railway	53,192.63	15,662.26			238,823.04	254,485.30
San Pedro, Los Angeles and Salt Lake Railroad	54,610.10	1,451,379.25			769,089.80	2,133,161.19
Silver Peak Railroad	1,177.76	964.59				2,142.35
Southern Pacific Company	3,195,612.74	8,987,614.38			46,838,352.47	57,987,338.08
Tonopah and Goldfield Railroad	28,528.94	27,123.57			532,743.08	839,062.08
Tonopah and Tidewater Railroad	57,693.72	53,494.65			35,254.78	96,083.08
Virginia and Truckee Railway	7,787.72	39,886.38		50,000.00	7,787.72	10,113.62
Western Pacific Railway						
Totals	\$9,808,716.11	\$14,732,038.89	\$4,728,640.00	\$4,884,390.00	\$72,937,642.14	\$104,299,838.12

Dividends: Central Pacific Railway: 1909: 4 per cent on preferred; 6 per cent on common.

Nevada and California Railway: 1909: 3 per cent on common stock.

Central Pacific Railway: 1910: Preferred, 4 per cent; common, 6 per cent.

Nevada and California Railway: 1910: Preferred, none; common, 5 per cent.

Virginia and Truckee Railway: 1910: Preferred, none; common, 1 per cent.

NOTE.—Figures in italics denote deficit.

CENTRAL PACIFIC RAILWAY AND NEVADA AND CALIFORNIA RAILWAY INCOME ACCOUNT

Item	Central Pacific Railway		Nevada and California Railway, 1910
	1909	1910	
Gross income from lease of road	\$12,608,554.72	\$13,479,110.98	\$521,721.48
Salaries and maintenance of organization	9,928.41	7,984.02	69.42
Taxes accrued	1,102,324.48	1,414,864.76	111,485.75
Net income from lease of road	11,496,301.83	12,056,312.10	410,166.31
<i>Other Income</i>			
Miscellaneous rents	224,917.47	131,860.83	7,386.04
Dividends on stocks owned			
Interest accrued on funded debt owned	490,107.38		
Interest on other securities, loans, etc.	93,702.12	158,985.04	
Miscellaneous income	33,032.67	548,229.68	
Total other income	851,759.64	839,075.55	7,386.04
Gross corporate income	12,348,061.47	12,895,387.65	417,552.35
<i>Deductions from Gross Corporate Income</i>			
Rents for lease of other roads	150,301.49	230,048.27	
Miscellaneous rents	188,357.62	145,761.20	1,263.98
Interest accrued on funded debt	4,581,283.03	4,942,735.28	80,000.00
Other interest			96,777.18
Sinking funds chargeable to income	50,000.00	50,000.00	
Other deductions	480,645.88	614,240.97	- 54,021.77
Total deductions	5,800,588.02	5,982,785.72	232,062.93
Net corporate income	6,547,473.45	6,912,601.93	185,489.42
Dividends declared			
Balance carried forward to credit of profit and loss	6,547,473.45	6,912,601.93	185,489.42

OPERATING REVENUES

Railroad	Freight revenue		Passenger revenue		Excess baggage revenue		Parlor and chair-car revenue	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé								
Barnwell and Searchlight Railway	\$2,876.04	\$2,624.00	\$1,632.12	\$1,860.94	\$31.34	\$8.10		
Bullfrog-Goldfield Railroad	114,985.24	86,019.94	55,383.06	35,471.84	624.17	353.86		
Central Pacific Railway								
Eureka and Palisade Railway	103,915.04	89,582.03	17,191.20	13,727.27	31.94	25.80		
Las Vegas and Tonopah Railroad	200,302.92	102,174.95	78,240.71	41,811.01	1,144.27	331.69		
Nevada and California Railway	757,718.46		275,851.21		3,321.55			
Nevada-California-Oregon Railway	253,199.36	268,721.09	124,156.45	147,149.52	764.45	1,189.68		
Nevada Central Railroad	46,158.35	38,399.49	23,274.08	20,709.33	141.40			
Nevada Copper Belt Railroad		4,225.23		3,573.75		103.15		
Nevada Northern Railway	912,614.83	1,292,374.88	149,917.81	170,496.05	1,853.84	2,288.17		
San Pedro, Los Angeles and Salt Lake	4,432,438.37	3,511,454.82	2,552,386.17	2,154,341.42	46,608.36	30,051.80		\$15.00
Silver Peak Railroad	13,418.24	9,915.30	6,888.38	5,426.29	8.40	43.70		
Southern Pacific Company	49,215,877.37	53,870,043.80	26,734,595.76	32,055,719.86	361,177.22	409,338.62		
Tonopah and Goldfield Railroad	^a 662,615.85	549,647.53	192,232.89	193,878.44	2,436.59	1,950.04		
Tonopah and Tidewater Railroad	39,535.14	328,080.86	^a 19,225.35	76,484.76	^a 225.64	694.92		
Virginia and Truckee Railway	^b 31,178.51	192,901.16	^b 38,233.64	86,471.55	^b 422.55	865.25		
Western Pacific Railway								
Totals	\$56,786,843.72	\$63,394,175.18	\$30,299,308.83	\$34,950,110.03	\$418,799.72	\$447,244.78		\$15.00

^a Nevada revenue.^b Nevada revenue, six months.

OPERATING REVENUES

Railroad	Mail revenue		Express revenue		Milk revenue on passenger trains	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						
Barnwell and Searchlight Railway	\$339.90	\$493.63	\$157.27	\$162.52		
Bullfrog-Goldfield Railroad	3,257.70	3,162.40	1,788.71	2,000.46		
Central Pacific Railway						
Eureka and Palisade Railway	4,879.92	3,709.14	2,671.99	1,986.33		
Las Vegas and Tonopah Railroad	8,358.54	8,339.60	10,374.08	3,178.04		
Nevada and California Railway	27,770.49		48,570.80			
Nevada-California-Oregon Railway	15,372.65	15,826.84	5,849.72	8,238.21		
Nevada Central Railroad	2,598.84		1,758.82			
Nevada Copper Belt Railroad		220.47		97.86		
Nevada Northern Railway	6,077.30	6,401.02	10,592.00	9,828.89		
San Pedro, Los Angeles and Salt Lake Railroad	134,791.46	124,513.23	130,997.16	104,190.90	\$9,859.76	\$12,983.67
Silver Peak Railroad	850.36	728.88	907.98	501.56		
Southern Pacific Company	1,884,415.34	1,919,133.83	1,667,711.22	2,031,930.20	60,662.37	57,680.17
Tonopah and Goldfield Railroad	13,656.17	13,826.50	17,470.20	21,763.79		
Tonopah and Tidewater Railroad	*1,459.74	7,287.20	*1,507.56	6,581.70		
Virginia and Truckee Railway		5,018.86		9,041.02		
Western Pacific Railway						
Totals	\$2,103,898.41	\$2,108,671.10	\$1,900,367.51	\$2,199,761.48	\$70,522.13	\$70,643.84

* Nevada revenue.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

OPERATING REVENUES

Railroad	Other passenger train revenue		Total passenger service train revenue		Switching revenue	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						
Barnwell and Searchlight Railway			\$2,220.63	\$2,626.19		
Bullfrog-Goldfield Railway			61,073.64	40,988.56	\$960.00	\$1,128.00
Central Pacific Railway						
Eureka and Palisade Railway			24,775.05	19,428.54	32.00	42.00
Las Vegas and Tonopah Railroad			96,117.60	54,141.41	3,774.57	2,810.58
Nevada and California Railway		\$481.07	355,928.11		71.00	
Nevada-California-Oregon Railway			146,143.27	172,404.25	1,207.50	1,062.50
Nevada Central Railroad			27,773.14	20,709.33		
Nevada Copper Belt Railroad				4,006.23		
Nevada Northern Railway		286.55	168,440.95	189,291.68	1,811.00	3,085.00
San Pedro, Los Angeles and Salt Lake Railroad		1,682.23	2,876,323.87	2,427,763.25	26,783.86	39,992.06
Silver Peak Railroad			8,655.12	6,700.43		
Southern Pacific Company	143,002.45	148,676.78	30,851,554.36	36,622,389.46	301,060.49	510,299.92
Tonopah and Goldfield Railroad	400.65	159.10	226,196.50	174,575.87	16,632.07	7,890.25
Tonopah and Tidewater Railroad			*22,418.29	91,396.58		5.00
Virginia and Truckee Railway			638,656.19	101,396.18		50.00
Western Pacific Railway						
Totals	\$145,368.12	\$151,980.78	\$34,906,274.72	\$39,927,707.96	\$352,060.49	\$566,305.38

a Nevada revenue.

b Nevada revenue, six months.

OPERATING REVENUES

Railroad	Special service train revenue		Miscellaneous transportation revenue		Total revenue from transportation	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....					\$5,086.67	\$5,149.19
Barnwell and Searchlight Railway.....					176,978.88	128,136.50
Bullfrog-Goldfield Railroad.....	\$50.00					
Central Pacific Railway.....	100.00				128,822.09	109,052.57
Eureka and Palisade Railway.....					302,195.09	161,489.14
Las Vegas and Tonopah Railroad.....	\$2,362.20		\$277.16		1,113,850.73	
Nevada and California Railway.....					400,830.13	442,235.84
Nevada-California-Oregon Railway.....	280.00	58.00			74,256.49	59,158.82
Nevada Central Railroad.....	325.00	50.00		\$1,488.00		9,718.46
Nevada Copper Belt Railroad.....					1,082,967.28	1,485,188.56
Nevada Northern Railway.....	75.00	487.00	25.50		7,349,765.09	5,994,855.95
San Pedro, Los Angeles and Salt Lake Railroad.....	14,218.99	15,403.49		252.31	22,078.78	16,615.73
Silver Peak Railroad.....					80,616,836.95	94,320,492.03
Southern Pacific Company.....	44,380.36	17,128.06	203,964.37	300,630.67	906,068.94	784,683.50
Tonopah and Goldfield Railroad.....	614.52	2,509.85	10.00	60.00	*61,953.43	417,870.36
Tonopah and Tidewater Railroad.....		375.92			b69,834.70	294,347.34
Virginia and Truckee Railway.....						
Western Pacific Railway.....						
Totals.....	\$60,043.87	\$38,374.54	\$204,282.45	\$202,430.98	\$32,311,535.25	\$104,228,993.99

* Nevada revenue.

b Nevada revenue, six months.

REPORT OF THE RAILROAD COMMISSION OF NEVADA

OPERATING REVENUES

Railroad	Station and train privileges		Parcel-room receipts		Storage—Freight	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						\$38.10
Barnwell and Searchlight Railway						39.29
Bullfrog-Goldfield Railway					\$166.01	
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad					276.63	10.19
Nevada and California Railway					530.80	
Nevada-California-Oregon Railway					82.45	119.38
Nevada Central Railroad						
Nevada Copper Belt Railroad						.50
Nevada Northern Railway	\$523.07	\$144.86	\$56.70		458.26	168.23
San Pedro, Los Angeles and Salt Lake Railroad	924.50	83.50			1,364.36	1,090.01
Silver Peak Railroad	6,341.09	4,773.52			.25	14.65
Southern Pacific Company	129,069.82	144,164.82	15,061.96	\$23,637.01	16,069.03	15,295.37
Tonopah and Goldfield Railroad	912.65	879.20	122.60	96.10	71.62	116.08
Tonopah and Tiedewater Railroad					18.73	3.45
Virginia and Truckee Railway						35.88
Western Pacific Railway						
Totals	\$137,849.73	\$149,985.96	\$15,231.25	\$23,723.11	\$19,028.14	\$16,981.13

* Nevada revenue.

OPERATING REVENUES

Railroad	Storage—Baggage		Car service		Telegraph and telephone service	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						
Barnwell and Searchlight Railway	\$18.15	\$9.25		\$104.00	\$242.29	\$312.65
Bullfrog-Goldfield Railroad	133.70	46.35	\$128.00	212.00		5.00
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad	160.85	57.90	11.00	283.00	1,252.89	742.10
Nevada and California Railway	429.07		2,302.00		2,995.96	
Nevada-California-Oregon Railway	178.75	96.95	9.00	15.00		
Nevada Central Railroad					910.18	
Nevada Copper Belt Railroad		6.13		16.00		18.80
Nevada Northern Railway	87.15	63.95	3,804.00	4,650.25	10,857.12	21,170.75
San Pedro, Los Angeles and Salt Lake Railroad	4,591.70	3,867.54	29,344.00	24,221.72	5,159.00	5,094.49
Silver Peak Railroad	2.45	1.85	3.00			
Southern Pacific Company	46,923.34	66,519.30	136,437.01	118,559.90	73,387.37	72,948.75
Tonopah and Goldfield Railroad	544.33	356.85	1,153.98	2,476.00		
Tonopah and Tidewater Railroad	2.35	.35	*31.00	288.00	*55.97	2,070.58
Virginia and Truckee Railway				153.00		
Western Pacific Railway						
Totals	\$53,071.84	\$71,026.42	\$173,222.99	\$150,978.87	\$94,860.78	\$102,363.12

* Nevada revenue.

OPERATING REVENUES

Railroad	Rents of buildings and other property		Miscellaneous		Total revenue from operations other than transportation	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						
Barnwell and Searchlight Railway	\$20.08	\$41.75	90.50	\$2.50	\$281.02	\$508.25
Bullfrog-Goldfield Railroad	72.00	2.00	268.90	117.85	766.67	422.59
Central Pacific Railway						
Eureka and Palisade Railway	221.30	148.50	328.25	216.00	549.55	364.50
Las Vegas and Tonopah Railroad	28.70	14.00	497.23	20.57	2,169.90	1,127.76
Nevada and California Railway	3,338.48		2,164.90		12,340.98	
Nevada-California-Oregon Railway	2,913.00	2,575.65	2,586.17	2,669.49	5,837.97	5,621.33
Nevada Central Railroad			221.35	937.61	1,131.53	937.61
Nevada Copper Belt Railroad						41.43
Nevada Northern Railway	37.00		185.00	34.23	16,353.03	26,120.91
San Pedro, Los Angeles and Salt Lake Railroad	702.00	3,067.75	48,263.53	37,831.05	95,768.68	79,966.14
Silver Peak Railroad		60.00	157.00		162.70	76.50
Southern Pacific Company	114,615.73	137,382.28	218,192.49	214,536.23	749,776.74	793,043.68
Tonopah and Goldfield Railroad	375.00	372.00	769.70	234.98	3,949.68	4,521.21
Tonopah and Tidewater Railroad		962.90	^a 614.35	333.58	^a 712.40	3,658.86
Virginia and Truckee Railway		552.00	^b 1,614.31	2,198.13	^b 1,641.31	2,938.01
Western Pacific Railway						
Totals	\$122,265.99	\$145,198.83	\$275,861.74	\$259,132.32	\$991,499.36	\$919,349.76

^aNevada revenue.^bNevada revenue, six months.

NOTE—Italic figures denote deficit.

OPERATING REVENUES

Railroad	Total operating revenues, entire line	
	1909	1910
Atchison, Topeka and Santa Fé Railway	\$86,971.313.00	
Barnwell and Searchlight Railway	\$10,865.68	5,667.44
Bullfrog-Goldfield Railroad	177,745.55	128,559.09
Central Pacific Railway		
Eureka and Palisade Railway	129,371.64	109,417.07
Las Vegas and Tonopah Railroad	304,364.99	162,616.90
Nevada and California Railway	1,128,191.71	
Nevada-California-Oregon Railway	406,668.10	447,857.17
Nevada Central Railroad	75,388.02	60,096.43
Nevada Copper Belt Railroad		9,759.89
Nevada Northern Railway	1,069,320.31	1,511,309.47
San Pedro, Los Angeles and Salt Lake Railroad	7,450,461.82	6,092,822.20
Silver Peak Railroad	22,241.48	16,692.23
Southern Pacific Company	81,402,177.44	95,189,004.70
Tonopah and Goldfield Railroad	910,018.82	789,204.71
Tonopah and Tidewater Railroad	458,277.88	421,529.22
Virginia and Truckee Railway	295,347.30	297,286.35
Western Pacific Railway		
Totals	\$93,868,531.74	\$192,207,468.87

NOTE—Barnwell and Searchlight Railway, not included in total, account of same being included in Atchison, Topeka and Santa Fé Railway account.

STOCKS AND BONDS OWNED

Railroad	Total par value of stocks owned			Dividends accrued on stocks owned	
	1909	1910	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$192,044,977.06			\$506,228.41
Barnwell and Searchlight Railway					
Bullfrog-Goldfield Railroad					
Central Pacific Railway	\$5,439,500.00	5,439,500.00			
Eureka and Palisade Railway					
Las Vegas and Tonopah Railroad					
Nevada and California Railway	200.00	200.00			
Nevada-California-Oregon Railway	1,300.00				
Nevada Central Railroad	3,200.00				
Nevada Copper Belt Railroad		13,500,000.00			
Nevada Northern Railway					
San Pedro, Los Angeles and Salt Lake Railroad	50,000.00	50,160.00			
Silver Peak Railroad					
Southern Pacific Company	565,760,635.90	561,878,801.56		\$15,148,028.22	22,976,039.28
Tonopah and Goldfield Railroad	400.00	400.00			
Tonopah and Tidewater Railroad	310,200.00				
Virginia and Truckee Railway					
Western Pacific Railway					
Totals	\$571,565,435.80	\$772,914,038.64		\$15,148,028.22	\$23,482,267.69

STOCKS AND BONDS OWNED

Railroad	Funded debt owned		Interest accrued on funded debt	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$155,799,297.43		\$814,142.28
Barnwell and Searchlight Railway				
Bullfrog-Goldfield Railway		40,000.00		
Central Pacific Railway	\$196,650.00	196,150.00	\$490,107.38	
Eureka and Palisade Railway		40,000.00		2,433.28
Las Vegas and Tonopah Railroad				
Nevada and California Railway				
Nevada-California-Oregon Railway	209,000.00			
Nevada Central Railroad	3,000.00			
Nevada Copper Belt Railroad				
Nevada Northern Railway				
San Pedro, Los Angeles and Salt Lake Railroad	428,000.00	428,000.00	17,120.00	17,120.00
Silver Peak Railroad				
Southern Pacific Company	41,576,400.00	82,525,004.00	1,518,730.53	1,902,519.16
Tonopah and Goldfield Railroad	350,000.00			
Tonopah and Tidewater Railroad	350,000.00	353,000.00	8,750.00	17,500.00
Virginia and Truckee Railway				
Western Pacific Railway				
Totals	\$43,112,050.00	\$239,381,451.43	\$2,034,707.91	\$2,753,804.72

STOCKS AND BONDS OWNED

Railroad	Miscellaneous securities, 1910	Dividends or interest on miscellaneous securities, 1910
Atchison, Topeka and Santa Fé Railway		
Barnwell and Searchlight Railway		
Bullfrog-Goldfield Railroad		
Central Pacific Railway		
Eureka and Palisade Railway		
Las Vegas and Tonopah Railroad		
Nevada and California Railway		
Nevada-California-Oregon Railway		
Nevada Central Railroad	\$1,300.00	
Nevada Copper Belt Railroad		
Nevada Northern Railway		
San Pedro, Los Angeles and Salt Lake Railroad		
Silver Peak Railroad		
Southern Pacific Company	8,251,976.76	- \$251,355.89
Tonopah and Goldfield Railroad		
Tonopah and Tidewater Railroad		
Virginia and Truckee Railway		
Western Pacific Railway		
Totals	\$8,253,276.76	\$251,355.89

SINKING, INSURANCE, AND OTHER FUNDS

Railroad	Sinking, Insurance, and other funds—Cash to funds		Sinking, Insurance, and other funds—Total		Sinking, Insurance, and other funds—Cash in funds	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$686,084.46		\$708,218.10		\$1,016,178.74
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad						
Central Pacific Railway	\$50,000.00	50,000.00	\$50,000.00	50,008.90	\$7,524.23	4,606.09
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway					910.29	722.51
Nevada Central Railroad						
Nevada Copper Belt Railroad		282,428.33		282,428.33		
Nevada Northern Railway	50,000.00	50,000.00	52,207.64	53,523.40	52,919.37	54,696.69
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	75,000.00	75,000.00	75,000.00	75,000.00	594.00	1,044.00
Tonopah and Goldfield Railroad		78,925.00		78,925.00		
Tonopah and Tidewater Railroad		17,634.39		17,634.39		
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$175,000.00	\$1,240,072.18	\$177,207.64	\$1,260,737.62	\$61,947.89	\$1,077,250.03

SINKING, INSURANCE, AND OTHER FUNDS, OPERATING EXPENSES—MAINTENANCE OF WAY

Railroad	Sinking, insurance, and other funds—Total		Superintendence		Maintenance of roadway and track	
	1909	1910	1909	1910	1909	1910
Archison, Topeka and Santa Fé Railway		\$1,016,178.74		\$752,165.52		\$9,370,386.77
Barnwell and Searchlight Railway			\$502.32		\$2,237.08	
Bullfrog-Goldfield Railroad			2,690.09	2,262.49	33,762.54	22,310.84
Central Pacific Railway	\$9,926,688.51	9,192,200.37				
Eureka and Palsade Railway			715.15	528.75	35,855.37	27,572.80
Las Vegas and Tonopah Railroad			3,388.37	2,680.64	55,422.61	33,978.93
Nevada and California Railway			14,316.60		118,620.11	
Nevada-California-Oregon Railway	910.29	722.51	956.93	1,200.00	98,218.48	52,158.96
Nevada Central Railroad			300.00	275.00	13,814.27	37,826.54
Nevada Copper Belt Railroad				120.00		310.85
Nevada Northern Railway	102,207.64	155,731.04	5,852.48	5,814.70	61,755.05	67,341.89
San Pedro, Los Angeles and Salt Lake Railroad			64,096.07	82,315.81	646,251.86	845,601.45
Silver Peak Railroad					1,306.42	855.92
Southern Pacific Company	594.00	1,044.00	484,175.69	546,813.57	7,104,250.86	8,004,128.26
Tonopah and Goldfield Railroad			7,255.75	7,104.70	68,819.11	57,430.45
Tonopah and Tidewater Railroad	70,352.63	87,987.02	5,119.32	4,664.02	62,788.45	60,411.94
Virginia and Truckee Railway			4,200.00	4,200.00	35,106.73	33,719.88
Western Pacific Railway						
Totals	\$9,443,733.07	\$10,453,863.68	\$673,378.77	\$1,450,235.20	\$8,278,200.94	\$18,704,036.48

OPERATING EXPENSES
MAINTENANCE OF WAY

Railroad	Maintenance of track— Structures		Maintenance of buildings, docks and wharves		Injuries to persons		Other maintenance of way expenses	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fe Railway		\$1,946,887.30		\$1,587,378.94		\$75,059.87		\$301,506.05
Barnwell and Searchlight Railway	\$416.08		\$169.60				\$122.47	
Bullfrog-Goldfield Railroad	701.14	708.94	2,138.52	1,666.50			2,008.89	1,100.15
Central Pacific Railway								
Eureka and Palisade Railway	2,788.66	880.04	2,387.62	4,272.26			420.10	600.24
Las Vegas and Tonopah Railroad	1,628.44	869.71	1,446.86	1,676.06	\$1.00	253.00	1,894.21	1,047.01
Nevada and California Railway	11,245.56		5,896.58		83.88		3,803.92	
Nevada-California-Oregon Railway	5,253.44	3,156.56	4,464.48	6,942.18	60.00		378.27	864.65
Nevada Central Railroad	948.32	678.96	682.80	1,100.20			28.97	132.50
Nevada Copper Belt Railroad		37.78						
Nevada Northern Railway	2,618.24	1,968.22	11,585.65	10,414.06	4.07		1,267.48	1,684.90
San Pedro, Los Angeles and Salt Lake	98,720.26	441,302.93	86,408.79	98,936.82	2,516.43	10,679.55	23,759.74	36,298.68
Silver Peak Railroad								
Southern Pacific Company	1,329,000.58	1,562,180.04	953,378.56	1,101,904.49	7,960.04	16,872.94	228,725.36	383,801.67
Tonopah and Goldfield Railroad	3,390.55	3,477.36	6,681.72	2,991.80	23.78	85.60	1,928.30	1,172.60
Tonopah and Tidewater Railroad	2,955.80	3,333.64	3,217.54	4,066.94		83.40	2,094.90	1,601.71
Virginia and Truckee Railway	3,320.25	2,994.41	1,268.05	2,756.27			1,184.72	1,265.40
Western Pacific Railway								
Totals	\$1,462,961.82	\$3,998,365.89	\$1,079,736.87	\$2,824,136.51	\$10,639.15	\$103,034.36	\$267,002.33	\$731,075.56

OPERATING EXPENSES
MAINTENANCE OF WAY

Railroad	Maintaining joint track, etc.—Debit		Maintaining joint track, etc.—Credit		Total—Maintenance of way and structures	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$150,791.91		\$156,725.38	\$3,447.56	\$14,067,400.98
Barnwell and Searchlight Railway					42,579.26	28,812.82
Bullfrog-Goldfield Railroad	\$1,783.06	1,080.30	\$404.98	326.40		
Central Pacific Railway						
Eureka and Palisade Railway					43,171.90	33,824.09
Las Vegas and Tonopah Railroad					63,771.49	40,495.34
Nevada and California Railway			6,331.95		147,454.70	
Nevada-California-Oregon Railway					49,331.60	64,322.35
Nevada Central Railroad					15,774.46	40,013.20
Nevada Copper Belt Railroad		13.67				492.30
Nevada Northern Railway					83,092.97	87,223.77
San Pedro, Los Angeles and Salt Lake Railroad	96,694.19	86,233.42	79.95	962.51	1,018,357.39	1,600,456.15
Silver Peak Railroad					1,306.42	855.92
Southern Pacific Company	37,565.78	52,102.45		110,843.11	10,015,328.03	11,646,960.29
Tonopah and Goldfield Railroad	3,858.38	3,951.22	1,186.36	1,069.69	90,756.18	76,214.14
Tonopah and Tidewater Railroad	404.98	326.40			76,670.49	74,518.23
Virginia and Truckee Railway					45,081.75	44,985.96
Western Pacific Railway						
Totals	\$140,396.89	\$294,559.35	\$117,812.08	\$269,946.09	\$11,696,124.19	\$27,805,515.54

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Superintendence		Locomotives, repairs		Cars, repairs	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fe Railway		\$450,340.09		\$5,093,022.31		\$5,133,488.12
Barnwell and Searchlight Railway	\$230.68		\$756.84		\$316.13	
Bullfrog-Goldfield Railroad	2,254.68	2,251.25	9,729.54	10,719.50	2,215.17	1,718.61
Central Pacific Railway						
Eureka and Palisade Railway	224.70		15,257.84	9,368.63	4,194.27	4,066.49
Las Vegas and Tonopah Railroad	2,230.70	2,663.64	11,849.91	10,945.09	5,090.82	3,874.19
Nevada and California Railway	2,549.39		88,647.06		42,093.69	
Nevada-California-Oregon Railway	2,092.40	2,096.00	10,818.10	11,037.59	12,119.65	14,532.78
Nevada Central Railroad			2,965.62	11,903.76	6,112.11	4,166.06
Nevada Copper Belt Railroad		60.00		69.32		177.70
Nevada Northern Railway	2,885.06	3,952.17	24,339.54	44,327.58	28,017.70	34,257.61
San Pedro, Los Angeles and Salt Lake Railroad	38,446.60	43,305.49	481,616.38	462,655.21	241,288.59	283,996.94
Silver Peak Railroad			2,851.65	2,760.13	19.75	31.29
Southern Pacific Company	363,805.21	427,624.82	4,189,890.25	4,775,575.36	4,328,421.89	4,835,990.80
Tonopah and Goldfield Railroad	9,394.46	6,480.77	47,352.69	40,592.11	19,981.64	20,519.90
Tonopah and Tidewater Railroad	4,291.57	4,557.81	19,758.81	15,914.63	8,585.41	4,832.68
Virginia and Truckee Railway	3,360.00	3,360.00	5,401.47	5,196.95	6,053.73	4,931.44
Western Pacific Railway						
Totals	\$431,825.49	\$946,691.04	\$4,911,204.70	\$10,494,587.17	\$4,704,500.55	\$10,346,584.29

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Floating equipment— Repairs		Work equipment— Repairs		Equipment renewals	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$66,360.11		\$82,252.87		\$151,534.91
Barnwell and Searchlight Railway			\$6.04		\$13.74	
Bullfrog-Goldfield Railroad			33.60	49.65		
Central Pacific Railway						
Eureka and Palisade Railway			133.33			1,251.68
Las Vegas and Tonopah Railroad			6.12		78.43	2,250.97
Nevada and California Railway			2,605.62		2,769.39	
Nevada-California-Oregon Railway			1,475.99	757.38		
Nevada Central Railroad						
Nevada Copper Belt Railroad				25.81		
Nevada Northern Railway			793.16	859.01	865.86	63.52
San Pedro, Los Angeles and Salt Lake Railroad			16,801.43	31,313.59	12,989.11	35,874.15
Silver Peak Railroad						
Southern Pacific Company	\$212,055.64	191,171.45	230,024.76	248,438.79	910,044.31	1,108,898.25
Tonopah and Goldfield Railroad			457.07	407.41	685.65	2,006.24
Tonopah and Tidewater Railroad			377.56	1,019.73	830.01	314.06
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$212,055.64	\$257,531.56	\$252,714.67	\$395,124.24	\$927,799.64	\$1,302,166.74

NOTE—Figures italic denote credits.

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Equipment—Depreciation		Injuries to persons		Other maintenance of equipment expenses	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$1,684,868.23		\$30,671.85		\$243,618.59
Barnwell and Searchlight Railway	\$304.93		\$1.06		\$33.71	
Bullfrog-Goldfield Railway	5,479.59	5,535.52	9.33		199.77	247.77
Central Pacific Railway						
Eureka and Palisade Railway	3,160.00	2,063.76			437.64	2,718.78
Las Vegas and Tonopah Railway	10,635.94	8,480.31			759.96	511.25
Nevada and California Railway			84.98		2,365.33	
Nevada-California-Oregon Railway	11,900.51	12,974.88			1,364.96	2,571.23
Nevada Central Railroad		1,650.00			686.16	1,118.01
Nevada Copper Belt Railroad						
Nevada Northern Railroad	29,002.45	47,655.55		346.95	10,381.89	14,618.18
San Pedro, Los Angeles and Salt Lake Railroad	181,839.35	180,644.39	610.96	3,341.99	25,889.34	22,939.54
Silver Peak Railroad						
Southern Pacific Company	62,453.16	63,410.18	7,658.59	6,053.67	289,665.32	342,228.75
Tonopah and Goldfield Railroad	36,571.39	36,574.27	23.02	23.18	1,744.10	4,424.87
Tonopah and Tidewater Railroad	6,653.47	6,348.79	25.37	36.51	1,350.34	1,767.74
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$348,060.79	\$2,050,217.98	\$8,413.31	\$40,474.15	\$314,868.52	\$636,162.71

OPERATING EXPENSES
MAINTENANCE OF EQUIPMENT

Railroad	Maintenance of joint equipment at terminals--			Maintenance of joint equipment at terminals--	
	Debit	1909	1910	1909	Credit
Atchison, Topeka and Santa Fé Railway					\$5,250.88
Barnwell and Searchlight Railway					
Bullfrog-Goldfield Railway					
Central Pacific Railway					
Eureka and Palisade Railway					
Las Vegas and Tonopah Railroad					
Nevada and California Railway		\$0.11		\$613.54	
Nevada-California-Oregon Railway					
Nevada Central Railroad					
Nevada Copper Belt Railroad					
Nevada Northern Railway					
San Pedro, Los Angeles and Salt Lake Railroad		12,974.21	13,983.28		
Silver Peak Railroad					
Southern Pacific Company		7,198.06	13,643.36	14,072.77	24,709.87
Tonopah and Goldfield Railroad					
Tonopah and Tidewater Railroad		751.17	429.35		
Virginia and Truckee Railway					
Western Pacific Railway					
Totals		\$20,923.55	\$41,417.81	\$14,686.31	\$29,980.7

OPERATING EXPENSES, MAINTENANCE OF EQUIPMENT, TRAFFIC EXPENSES AND TRANSPORTATION EXPENSES

Railroad	Total maintenance of equipment expenses		Traffic expenses—Total		Superintendence and dispatching of trains	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$12,884,898.02		\$1,730,478.47		\$1,191,372.08
Barnwell and Searchlight Railway	\$1,475.44		\$126.37		\$319.42	
Bullfrog-Goldfield Railroad	19,921.72	20,522.30	14,247.88	12,973.85	3,286.45	3,502.19
Central Pacific Railway						
Eureka and Palisade Railway	23,397.78	19,501.34	230.30	197.06	2,725.00	2,775.30
Las Vegas and Tonopah Railroad	30,585.02	28,575.45	22,964.65	19,054.49	4,872.46	4,165.77
Nevada and California Railway	140,532.03		9,162.50		12,334.49	
Nevada-California-Oregon Railway	39,771.61	43,968.86	6,777.81	7,337.23	2,378.51	2,374.45
Nevada Central Railroad	9,712.89	18,837.83	70.00		300.00	262.50
Nevada Copper Belt Railroad		332.83		285.79		250.00
Nevada Northern Railway	96,345.66	145,953.53	4,864.12	4,222.09	5,725.40	6,536.52
San Pedro, Los Angeles and Salt Lake Railroad	1,012,165.97	1,078,054.28	305,168.80	285,183.78	124,787.09	65,919.47
Silver Peak Railroad	2,871.40	2,791.42	36.41	20.80		
Southern Pacific Company	10,567,134.42	11,988,423.56	1,317,264.20	1,654,548.12	890,062.17	1,012,069.74
Tonopah and Goldfield Railroad	116,981.19	111,457.10	23,203.86	30,750.33	30,616.41	34,811.72
Tonopah and Tidewater Railroad	41,860.53	34,791.93	26,784.89	27,567.60	6,940.38	8,161.79
Virginia and Truckee Railway	14,815.20	13,487.39	5,475.00	5,640.00	5,340.00	5,400.00
Western Pacific Railway						
Totals	\$12,117,520.86	\$26,391,595.84	\$1,736,376.79	\$3,778,259.61	\$1,089,677.78	\$2,337,591.53

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Station service		Yard enginemen		Other yard employees	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$3,806,184.65				\$1,286,344.64
Barnwell and Searchlight Railway	\$1,237.46					
Bullfrog-Goldfield Railroad	18,688.01	15,159.71				
Central Pacific Railway						
Eureka and Palisade Railway	7,186.62	7,484.05				
Las Vegas and Tonopah Railroad	17,648.06	12,814.24				
Nevada and California Railway	59,921.98		\$1,688.41	1,236.21	\$2,083.60	1,465.70
Nevada-California-Oregon Railway	14,135.26	16,158.24	3,263.39		7,931.32	
Nevada Central Railroad	4,515.83	4,252.09				
Nevada Copper Belt Railroad		910.19				
Nevada Northern Railway	20,878.67	24,986.47	1,281.34	1,272.76	2,100.25	3,475.07
San Pedro, Los Angeles and Salt Lake Railroad	190,910.60	239,263.48	31,431.18	28,896.68	64,559.75	60,910.97
Silver Peak Railroad	3,592.88	3,164.94				
Southern Pacific Company	3,756,380.15	4,088,006.72	423,608.07	510,408.27	1,277,937.88	1,492,601.14
Tonopah and Goldfield Railroad	47,013.68	41,930.35	5,723.28	5,175.70	10,319.22	8,064.13
Tonopah and Tidewater Railroad	16,832.56	18,473.22	320.25	546.77	226.25	658.83
Virginia and Truckee Railway	22,092.09	21,589.58				
Western Pacific Railway						
Totals	\$3,181,043.85	\$6,310,387.93	\$467,315.92	\$1,109,677.42	\$1,365,156.27	\$2,463,520.46

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Fuel for yard locomotives		All other yard expenses		Road engineers and motormen	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....		\$569,104.97		\$272,356.48		\$3,253,526.18
Barnwell and Searchlight Railway.....					\$1,237.45	
Bullfrog-Goldfield Railroad.....					11,747.31	10,070.73
Central Pacific Railway.....						
Eureka and Palisade Railway.....					8,446.83	7,324.37
Las Vegas and Tonopah Railroad.....	\$4,092.77	1,540.19	\$362.51	209.29	14,420.18	11,869.00
Nevada and California Railway.....	8,925.76		3,218.15		35,566.32	
Nevada-California-Oregon Railway.....					8,235.10	9,886.62
Nevada Central Railroad.....					3,003.54	3,686.70
Nevada Copper Belt Railroad.....						682.95
Nevada Northern Railway.....	2,489.10	4,843.00	392.70	556.06	25,287.88	40,213.85
San Pedro, Los Angeles and Salt Lake Railroad.....	49,977.84	50,500.85	26,513.77	25,107.64	233,438.67	234,012.79
Silver Peak Railroad.....					2,768.85	2,027.75
Southern Pacific Company.....	420,780.59	542,608.44	281,585.21	316,081.91	2,636,003.15	3,105,157.40
Tonopah and Goldfield Railroad.....	16,887.34	12,923.67	6,284.83	4,512.55	22,468.49	17,843.54
Tonopah and Tidewater Railroad.....	304.11	659.26	733.84	1,642.35	16,830.52	14,979.25
Virginia and Truckee Railway.....					10,386.65	12,258.97
Western Pacific Railway.....						
Totals.....	\$503,457.51	\$1,212,270.38	\$289,091.11	\$620,466.27	\$3,089,867.94	\$6,723,540.10

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Fuel for road locomotives		Other road locomotive supplies and expenses		Road trainmen	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$5,611,792.10		\$1,812,939.26		\$3,275,402.99
Barnwell and Searchlight Railway	\$1,336.44		\$969.07		\$1,433.53	
Bullfrog-Goldfield Railroad	20,015.53	15,920.51	4,108.25	4,919.67	10,298.68	7,790.84
Central Pacific Railway						
Eureka and Palisade Railway	24,166.68	20,379.64	1,887.56	1,772.78	5,485.44	4,467.50
Las Vegas and Tonopah Railroad	52,958.44	31,833.51	10,519.48	9,721.65	16,788.19	13,011.11
Nevada and California Railway	207,888.78		20,355.94		42,128.84	
Nevada-California-Oregon Railway	20,456.80	34,359.27	5,594.11	5,843.13	6,324.62	8,146.25
Nevada Central Railroad	6,792.90	5,620.65	1,442.83	1,560.34	1,341.15	1,007.06
Nevada Copper Belt Railroad		921.77		336.26		667.53
Nevada Northern Railway	89,826.66	130,076.44	18,672.91	22,809.09	31,653.30	48,332.13
San Pedro, Los Angeles and Salt Lake Railroad	666,466.58	556,898.60	138,906.61	114,680.36	286,745.24	246,984.04
Silver Peak Railroad	4,287.29	1,944.82	1,557.17	336.44	2,028.50	1,597.98
Southern Pacific Company	4,411,170.16	5,468,001.46	1,326,327.18	1,543,813.63	2,833,687.22	3,353,371.58
Tonopah and Goldfield Railroad	155,020.83	82,141.43	32,706.89	27,851.27	27,411.67	21,788.73
Tonopah and Tidewater Railroad	36,183.43	41,274.40	18,526.59	13,685.94	17,831.62	16,344.50
Virginia and Truckee Railway	33,819.15	34,155.00	11,508.41	15,329.69	12,251.35	12,306.72
Western Pacific Railway						
Totals	\$5,730,389.77	\$12,063,309.60	\$1,502,882.00	\$3,575,599.51	\$3,294,417.35	\$7,011,118.95

OPERATING EXPENSES
TRANSPORTATION EXPENSES

Railroad	Train supplies and expenses		Injuries to persons		Loss and damage	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$1,121,209.50		\$475,295.76		\$921,589.19
Barnwell and Searchlight Railway	\$81.27		\$18.02		\$7.99	
Bullfrog-Goldfield Railroad	2,929.66	1,992.73	8.00	75.00	2,954.35	1,213.29
Central Pacific Railway						
Eureka and Palisade Railway	11.97	440.52	11.97	90.50	38.16	36.18
Las Vegas and Tonopah Railroad	4,471.17	2,510.46	842.00	85.00	537.87	426.04
Nevada and California Railway	8,448.56		2,006.90		7,633.75	
Nevada-California-Oregon Railway	1,226.76	1,254.10	37.50		1,812.64	814.83
Nevada Central Railroad	136.76	21.89			247.60	182.05
Nevada Copper Belt Railroad						1.05
Nevada Northern Railway	6,142.54	5,923.86	15.00	349.47	1,533.37	1,501.34
San Pedro, Los Angeles and Salt Lake Railroad	75,290.35	84,898.92	32,449.19	14,780.91	59,452.10	75,609.68
Silver Peak Railroad	23.05	538.65			122.21	
Southern Pacific Company	796,312.66	937,351.63	364,197.79	325,755.94	857,139.14	686,007.67
Tonopah and Goldfield Railroad	5,401.79	4,945.56	513.31	1,304.17	6,856.68	3,494.78
Tonopah and Tidewater Railroad	7,060.73	6,683.00	8,890.24	111.49	987.60	489.92
Virginia and Truckee Railway	3,821.96	3,907.10	456.90	7.65	583.70	527.18
Western Pacific Railway						
Totals	\$912,017.37	\$2,171,577.92	\$409,445.82	\$917,855.89	\$938,907.16	\$1,691,898.20

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Other casualties		Other transportation expenses	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fe Railway		\$385,478.90		\$745,445.22
Barnwell and Searchlight Railway			\$71.83	
Bullfrog-Goldfield Railroad	\$300.26	240.38	3,750.31	885.46
Central Pacific Railway				
Eureka and Palisade Railway	585.22	1,238.97	120.21	144.93
Las Vegas and Tonopah Railroad	439.25		3,120.56	2,370.71
Nevada and California Railway	3,709.30		4,432.91	
Nevada-California-Oregon Railway	1,197.72	1,129.81	981.47	1,132.09
Nevada Central Railroad	25.00		980.75	1,192.96
Nevada Copper Belt Railroad				
Nevada Northern Railway	925.53	1,763.06	5,889.84	7,574.28
San Pedro, Los Angeles and Salt Lake Railroad	21,084.28	22,050.49	70,969.62	62,401.37
Silver Peak Railroad				11.74
Southern Pacific Company	140,545.36	182,881.14	1,410,698.34	1,496,807.53
Tonopah and Goldfield Railroad	529.78	926.32	6,744.46	14,379.67
Tonopah and Tidewater Railroad				
Virginia and Truckee Railway	2,480.44	232.51	4,435.16	3,376.17
Western Pacific Railway			2,685.91	2,140.20
Total	\$171,722.14	\$575,986.58	\$1,514,775.37	\$2,337,872.32

**OPERATING EXPENSES
TRANSPORTATION EXPENSES**

Railroad	Operating joint yards and terminals—Debit		Operating joint yards and terminals—Credit		Operating joint tracks—Debit	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$258,085.45		\$135,483.03		\$81,270.45
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad	\$307.49	249.86				
Central Pacific Railway						
Eureka and Palisade Railway						
Las Vegas and Tonopah Railroad						
Nevada and California Railway						
Nevada-California-Oregon Railway			\$12,567.00			
Nevada Central Railroad						
Nevada Northern Railway						
Nevada Copper Belt Railroad						82.56
San Pedro, Los Angeles and Salt Lake Railroad	237,954.20	214,540.14	1,540.24	1,613.22	\$51,151.20	42,775.79
Silver Peak Railroad						
Southern Pacific Company	133,625.93	132,127.70	268,923.71	347,968.64	15,165.93	20,160.57
Tonopah and Goldfield Railroad	13,889.96	13,583.67	219.84	259.72	390.66	385.04
Tonopah and Tidewater Railroad					60.77	133.96
Virginia and Truckee Railway						
Western Pacific Railway						
Totals	\$385,777.60	\$698,586.82	\$283,250.79	\$485,314.61	\$66,768.56	\$144,808.39

OPERATING EXPENSES, TRANSPORTATION EXPENSES, AND GENERAL EXPENSES

Railroad	Operating joint tracks— Credit		Total transportation expenses			Administration	
	1909	1910	1909	1910	1909	1910	1910
Atchison, Topeka and Santa Fé Railway		\$124,519.67		\$25,379,066.15			\$1,346,937.87
Barnwell and Searchlight Railway			\$6,073.45		\$456.73		
Bullfrog-Goldfield Railway	\$80.77	133.98	78,338.53	61,896.39	6,655.76		6,645.19
Central Pacific Railway							
Eureka and Palisade Railway			51,442.80	46,209.74	7,340.18		4,943.21
Las Vegas and Tonopah Railroad			184,842.95	93,318.88	30,399.25		23,537.39
Nevada and California Railway			414,210.54		17,512.21		
Nevada-California-Oregon Railway	257.87						
Nevada Central Railroad			62,350.49	81,106.79	18,156.62		20,020.58
Nevada Copper Belt Railroad			18,786.36	17,796.22	6,509.14		6,160.51
Nevada Northern Railway				3,832.31			1,281.19
San Pedro, Los Angeles, and Salt Lake Railroad		1,582.42	2,419,387.03	300,223.39	27,191.76		38,913.16
Silver Peak Railroad			14,377.95	9,622.32	166,935.84		162,376.48
Southern Pacific Company	53,937.34	66,886.96	21,632,360.88	24,883,866.87	1,291.25		1,237.25
Tonopah and Goldfield Railroad					1,371,941.23		1,331,677.16
Tonopah and Tidewater Railroad	1.03		388,458.63	295,752.58	54,414.89		68,752.73
Virginia and Truckee Railway			138,594.49	127,333.38	11,770.14		11,238.18
Western Pacific Railway			102,955.12	107,622.09	8,080.00		9,462.60
Totals	\$54,257.01	\$193,123.03	\$25,674,938.74	\$33,547,635.65	\$2,228,665.00		\$3,528,183.50

**OPERATING EXPENSES
GENERAL EXPENSES**

Railroad	Insurance		Other general expenses		General administration of joint tracks and terminals—Debit	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$231,119.83		\$303,314.40		\$4,195.76
Barnwell and Searchlight Railway	\$95.67		\$52.51			
Bullfrog-Goldfield Railroad	1,146.71	1,138.06	871.36	413.73		
Central Pacific Railway						
Eureka and Palisade Railway	451.86	350.65	200.14	121.61		
Las Vegas and Tonopah Railroad	653.80	598.33	3,077.92	460.24		
Nevada and California Railway	3,152.60		2,373.29			
Nevada-California-Oregon Railway	971.62	891.27	451.60	955.76		
Nevada Central Railroad	470.50	490.50	879.45	640.26		
Nevada Copper Belt Railroad		7.75		15.65		
Nevada Northern Railway	2,156.50	1,823.38	3,232.28	2,907.44		
San Pedro, Los Angeles and Salt Lake Railroad	24,266.52	25,880.26	19,513.22	11,308.20	\$2,754.92	2,658.82
Silver Peak Railroad	125.13		1,066.16			
Southern Pacific Company	216,466.71	225,367.03	255,944.81	392,837.23	3,482.57	4,859.72
Tonopah and Goldfield Railroad	6,087.14	6,396.11	1,731.59	1,817.02		
Tonopah and Tidewater Railroad	1,434.97	2,201.26	1,434.97	1,024.88		
Virginia and Truckee Railway						
Western Pacific Railway			3,723.18	4,255.74		
Totals	\$257,508.73	\$406,264.40	\$294,541.48	\$720,072.16	\$6,237.49	\$11,714.30

OPERATING EXPENSES, GENERAL EXPENSES, AND RECAPITULATION

Railroad	General administration of joint tracks and ter- minals—Credit		Total general expenses		Maintenance of way and structure	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$1,946.96		\$1,883,620.90		\$14,067,400.98
Barnwell and Searchlight Railway			\$804.91		\$3,447.55	
Bullfrog-Goldfield Railroad			8,673.83	8,196.96	42,579.26	28,312.82
Central Pacific Railway						
Eureka and Palisade Railway			7,992.18	5,415.47	42,171.90	33,824.09
Las Vegas and Tonopah Railroad			34,130.97	24,595.96	63,771.49	40,495.34
Nevada and California Railway			23,088.10		147,454.70	
Nevada-California-Oregon Railway			19,579.84	21,867.61	49,331.60	64,322.35
Nevada Central Railroad			7,869.09	7,291.27	15,774.46	40,013.20
Nevada Copper Belt Railroad				1,304.59		452.30
Nevada Northern Railway			32,580.54	43,643.96	83,092.97	87,223.77
San Pedro, Los Angeles and Salt Lake Railroad			213,470.50	202,223.76	1,018,357.39	1,600,456.15
Silver Peak Railroad			2,471.54	1,237.25	1,306.42	855.92
Southern Pacific Company			2,347,864.32	2,454,741.14	10,015,328.03	11,646,960.29
Tonopah and Goldfield Railroad			62,233.62	71,965.86	90,756.18	75,214.14
Tonopah and Tidewater Railroad			15,485.67	14,464.32	76,670.49	74,518.23
Virginia and Truckee Railway			11,903.18	13,718.34	45,081.76	44,685.96
Western Pacific Railway						
Totals		\$1,946.96	\$2,787,798.29	\$4,754,287.40	\$11,695,124.19	\$27,805,515.54

OPERATING EXPENSES—RECAPITULATION

Railroad	Maintenance of equipment		Traffic expenses		Transportation expenses	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$12,884,808.02		\$1,780,478.47		\$25,379,066.15
Barnwell and Searchlight Railway	\$1,475.44		\$126.37		\$6,073.48	
Bullfrog-Goldfield Railroad	19,921.72	20,522.30	14,247.88	12,978.85	78,333.53	61,896.39
Central Pacific Railway						
Eureka and Palisade Railway	23,397.78	19,501.34	230.30	197.06	51,442.80	46,209.74
Las Vegas and Tonopah Railroad	30,585.02	28,575.45	22,964.65	19,064.49	134,842.95	93,318.88
Nevada and California Railway	140,532.03		9,162.50		414,210.54	
Nevada-California-Oregon Railway	39,771.61	43,968.86	6,777.81	7,337.23	62,350.49	81,106.79
Nevada Central Railroad	9,712.89	18,837.83	70.00		18,786.36	17,766.22
Nevada Copper Belt Railroad		332.83		285.79		3,832.31
Nevada Northern Railway	96,345.66	145,963.53	4,864.12	4,222.09	212,764.49	300,223.39
San Pedro, Los Angeles and Salt Lake Railroad	1,012,165.97	1,078,064.28	306,168.80	285,183.78	2,419,387.03	2,139,976.54
Silver Peak Railroad	2,871.40	2,791.42	36.41	20.80	14,377.95	9,622.32
Southern Pacific Company	10,567,134.42	11,938,423.56	1,317,264.20	1,654,548.12	21,632,360.88	24,863,856.87
Tonopah and Goldfield Railroad	116,931.19	111,457.10	23,203.86	30,760.33	388,458.63	295,762.58
Tonopah and Tidewater Railroad	41,860.53	34,791.93	26,784.89	27,567.60	138,504.49	127,353.38
Virginia and Truckee Railway	14,815.20	13,487.39	5,475.00	5,640.00	102,955.12	107,622.09
Western Pacific Railway						
Totals	\$12,117,520.86	\$26,391,566.84	\$1,736,376.79	\$3,778,259.61	\$25,674,988.74	\$53,547,635.65

OPERATING EXPENSES—RECAPITULATION

Railroad	(General expenses			Total operating expenses			Ratio of operating expenses to earnings—Percentage
	1909	1910		1909	1910		
Atchison, Topeka and Santa Fé Railway		\$1,883,620.90			\$55,945,464.52		64.33
Barnwell and Searchlight Railway	\$604.91			\$11,727.75		107.04	
Bullfrog-Goldfield Railway	8,673.83	8,196.95		163,756.22	132,402.31	92.13	102.99
Central Pacific Railway							
Eureka and Palisade Railway	7,992.18	5,415.47		125,234.96	105,147.70	96.80	96.98
Las Vegas and Tonopah Railroad	34,130.97	24,595.96		286,285.08	208,040.12	94.60	126.70
Nevada and California Railway	23,038.10			734,397.87		65.21	
Nevada-California-Oregon Railway	19,579.84	21,867.61		177,811.35	218,604.34	43.72	48.81
Nevada Central Railroad	7,856.09	7,291.27		52,202.80	83,938.52	69.24	139.67
Nevada Copper Belt Railroad		1,304.59			6,237.82		63.91
Nevada Northern Railway	32,580.54	43,643.98		429,647.78	581,266.76	39.06	38.46
San Pedro, Los Angeles and Salt Lake Railroad	213,470.50	202,223.76		4,938,549.69	5,305,894.51	66.69	87.08
Silver Peak Railroad	2,471.54	1,237.25		21,068.72	14,527.71	95.00	87.03
Southern Pacific Company	2,347,864.32	2,454,741.14		45,879,951.85	52,628,529.98	56.36	55.29
Tonopah and Goldfield Railroad	62,233.62	71,965.86		681,583.48	585,140.01	74.90	74.14
Tonopah and Tidewater Railroad	15,485.67	14,464.32		299,386.07	278,685.46	65.34	66.12
Virginia and Truckee Railway	11,803.18	13,718.34		180,130.25	185,403.78	60.99	62.36
Western Pacific Railway							
Totals	\$2,787,798.29	\$4,754,287.40		\$54,011,748.87	\$116,277,294.04		

OPERATING EXPENSES—RECAPITULATION

Railroad	Maintenance of way and structures—Percentage of total expense		Maintenance of equipment—Percentage of total expense		Traffic expenses—Percentage of total expense		Transportation expenses—Percentage of total expense		General expenses—Percentage of total expense	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		25.15		23.03		3.09		45.36		3.37
Barnwell and Searchlight Railway	29.39		12.58		1.08		51.79		5.16	
Bullfrog-Goldfield Railroad	26.00	21.76	12.17	15.50	8.70	9.80	47.84	46.75	5.29	6.19
Central Pacific Railway										
Eureka and Palisade Railway	33.68	32.17	18.68	18.55	.18	.19	41.08	43.94	6.38	5.15
Las Vegas and Tonopah Railroad	22.28	19.65	10.68	13.87	8.02	9.25	47.10	45.29	11.92	11.94
Nevada and California Railway	20.08		19.14		1.25		56.40		3.13	
Nevada-California-Oregon Railway	27.74	23.43	22.37	20.11	3.81	3.36	35.06	37.10	11.02	10.00
Nevada Central Railroad	30.22	47.67	18.61	22.44	.13		35.99	21.21	15.05	8.68
Nevada Copper Belt Railroad		7.73		5.33		4.58		61.44		20.92
Nevada Northern Railway	19.34	15.00	22.43	25.11	1.13	.73	49.52	51.65	7.58	7.51
San Pedro, Los Angeles and Salt Lake	20.50	30.16	20.37	20.32	6.14	5.38	48.69	40.33	4.30	3.81
Silver Peak Railroad	6.00	5.89	14.00	19.22		.14	68.00	66.23	12.00	8.52
Southern Pacific Company	21.83	22.13	23.03	22.79	2.87	3.14	47.15	47.28	5.12	4.66
Tonopah and Goldfield Railroad	13.32	12.85	17.16	19.05	3.40	5.26	56.99	50.54	9.13	12.30
Tonopah and Tidewater Railroad	25.61	26.74	13.98	12.49	8.95	9.89	46.29	45.69	5.17	5.19
Virginia and Truckee Railway	25.03	24.24	8.23	7.27	3.04	3.04	57.15	58.05	6.56	7.40
Western Pacific Railway										

COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Railroad	Total property investment		Total securities		Total other investments	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$523,423,185.46	\$549,106,888.62			\$14,892,939.32	\$22,154,710.99
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad	3,791,238.25	3,794,178.13				
Central Pacific Railroad	218,470,429.48	224,554,411.96	\$352,882.27	\$353,050.00	119,318.21	119,318.21
Eureka and Palisade Railway	365,585.29	364,819.71			980.59	900.69
Las Vegas and Tonopah Railroad	3,245,044.82	3,140,706.00				
Nevada and California Railway	6,636,259.77	6,673,719.96				
Nevada-California-Oregon Railway	3,143,477.81	3,233,853.58			112,244.31	102,859.17
Nevada Central Railroad	1,500,000.00	1,498,700.00			1.00	
Nevada Copper Belt Railroad		272,688.44		135,000.00		
Nevada Northern Railway	2,672,978.57	2,784,700.83				
San Pedro, Los Angeles and Salt Lake Railroad	69,199,209.80	69,848,696.74			19,641.97	750.00
Silver Peak Railroad	202,442.04	202,442.04				
Southern Pacific Company	17,599,449.13	18,368,612.39	185,898,585.98	188,744,798.07	184,377,370.72	217,689,802.13
Tonopah and Goldfield Railroad	3,773,243.41	3,704,397.38			12,674.67	12,674.67
Tonopah and Tidewater Railroad	4,162,359.74	4,181,416.74	350,000.00	352,500.00		
Virginia and Truckee Railway	4,981,800.81	5,011,721.72				
Western Pacific Railroad						
Totals	\$863,166,704.40	\$896,741,934.24	\$186,596,468.25	\$190,585,348.07	\$199,535,120.79	\$240,041,016.76

COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Railroad	Total working assets		Accrued income not due		Total deferred debit items	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$45,984,670.54	\$59,387,098.78			\$3,437,406.68	\$5,886,780.87
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railway	40,003.54	86,381.28	\$898.54	\$872.98	22,648.14	2,806.31
Central Pacific Railway	4,777,484.12	4,364,732.82			9,269,668.51	9,221,415.00
Eureka and Palisade Railway	32,808.90	20,600.50				
Las Vegas and Tonopah Railroad	77,921.61	53,210.84			12,129.73	3,791.62
Nevada and California Railway	90,997.84	1.00			411,300.00	411,300.00
Nevada-California-Oregon Railway	419,590.98	617,797.75			910.29	24,235.27
Nevada Central Railroad	24,617.29	22,130.59				2,051.29
Nevada Copper Belt Railroad						
Nevada Northern Railway	368,923.50	386,054.35			1,102,207.64	1,155,731.04
San Pedro, Los Angeles and Salt Lake Railroad	2,189,781.06	2,891,978.69			620,926.14	788,371.19
Silver Peak Railroad						
Southern Pacific Company	125,064,531.52	127,645,863.49			4,345,106.96	8,270,501.86
Tonopah and Goldfield Railroad	619,275.36	614,061.30			32,421.09	50,941.83
Tonopah and Tidewater Railroad	215,345.98	320,359.58			87,946.68	152,663.95
Virginia and Truckee Railway	226,282.22	178,635.92				
Western Pacific Railway						
Totals	\$180,152,234.46	\$196,568,906.89	\$898.54	\$872.98	\$19,342,670.83	\$25,970,600.23

COMPARATIVE GENERAL BALANCE SHEET—ASSETS

Railroad	Profit and loss—Balance		Grand total	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway			\$587,738,202.02	\$636,515,459.16
Barnwell and Searchlight Railway				
Bullfrog-Goldfield Railroad	\$119,488.01	\$238,602.50	3,974,276.48	4,122,831.20
Central Pacific Railway			232,969,782.59	238,618,795.69
Eureka and Palisade Railway			390,323.88	366,320.80
Las Vegas and Tonopah Railroad			3,335,096.16	3,197,708.46
Nevada and California Railway			7,138,557.61	7,065,020.96
Nevada-California-Oregon Railway			3,676,223.39	3,978,745.77
Nevada Central Railroad		6,162.39	1,524,618.29	1,529,044.27
Nevada Copper Belt Railroad				908,168.44
Nevada Northern Railway			4,144,109.71	4,328,486.22
San Pedro, Los Angeles and Salt Lake Railroad	769,029.80	2,138,151.19	72,798,588.77	75,667,947.81
Silver Peak Railroad			202,442.04	202,442.04
Southern Pacific Company			517,300,043.30	561,719,577.94
Tonopah and Goldfield Railroad			4,437,614.53	4,382,075.18
Tonopah and Tidewater Railroad	36,254.78	95,088.08	4,860,907.16	5,102,058.35
Virginia and Truckee Railway		10,113.62	5,208,063.08	5,200,471.26
Western Pacific Railway				
Totals	\$928,772.59	\$2,486,207.78	\$1,449,717,868.96	\$1,569,944,253.56

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Railroad	Total stock		Total mortgage, bonded and secured debt		Working liabilities	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$235,803,530.00	\$279,762,530.00	\$307,714,350.00	\$300,610,992.71	\$7,563,929.68	\$12,408,066.29
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railroad	2,000,000.00	2,000,000.00	1,850,000.00	1,890,000.00	122,731.98	231,885.70
Central Pacific Railway	81,075,500.00	84,275,500.00	125,780,000.00	125,519,000.00	840,387.25	806,642.35
Eureka and Palisade Railway	300,000.00	300,000.00	51,650.00	40,000.00	28,004.42	28,570.66
Las Vegas and Tonopah Railroad	1,500,000.00	1,500,000.00			1,623,929.50	1,598,080.52
Nevada and California Railway	4,887,000.00	4,837,000.00	2,000,000.00	2,042,823.98	40,000.00	
Nevada-California-Oregon Railway	2,200,000.00	2,200,000.00	789,000.00	981,000.00	87,969.99	53,695.08
Nevada Central Railroad	750,000.00	750,000.00	750,000.00	750,000.00		27,381.17
Nevada Copper Belt Railroad		500,500.00		468,000.00		
Nevada Northern Railway	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	115,455.45	112,838.57
San Pedro, Los Angeles and Salt Lake Railroad	25,000,000.00	25,000,000.00	40,000,000.00	48,000,000.00	7,635,288.39	2,466,311.58
Silver Peak Railroad	200,000.00	200,000.00				
Southern Pacific Company	272,537,123.64	272,843,300.64	119,555,045.71	131,841,540.00	62,304,370.97	78,654,074.07
Tonopah and Goldfield Railroad	2,150,000.00	2,150,000.00	1,289,000.00	1,192,000.00	186,878.60	117,845.71
Tonopah and Tidewater Railroad	1,000,000.00	1,000,000.00	3,285,344.10	3,285,344.10	513,329.00	774,073.90
Virginia and Truckee Railway	5,000,000.00	5,000,000.00				7,830.35
Western Pacific Railway						
Totals	\$636,353,163.64	\$684,318,920.64	\$804,044,589.81	\$617,620,690.74	\$31,061,305.18	\$97,319,325.85

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Railroad	Accrued liabilities not due		Deferred credit items		Appropriated surplus	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$7,780,861.41	\$7,852,152.78	\$741,319.55	\$1,351,706.22	\$9,312,960.64	\$14,297,069.49
Barnwell and Searchlight Railway						
Bullfrog-Goldfield Railway						
Central Pacific Railway	*12,901.05	*20,126.05	1,544.55	1,045.50		
Eureka and Palisade Railway			30,632.38	921.09	9,269,668.51	9,192,200.37
Las Vegas and Tonopah Railroad	18,437.19	14,182.87	23,517.61	16,415.59		
Nevada and California Railway						
Nevada-California-Oregon Railway	57,733.40	56,857.78	6,321.22	7,264.26	96,332.65	207,231.23
Nevada Central Railroad			2,564.84	1,663.10		
Nevada Copper Belt Railroad	14,645.01	18,730.48			775,186.21	940,431.87
Nevada Northern Railway	92,132.00	84,717.53	71,168.38	87,915.30		
San Pedro, Los Angeles and Salt Lake Railroad						
Silver Peak Railroad						
Southern Pacific Company	8,235,100.08	8,264,554.44	9,387,599.19	10,036,117.95	1,962,636.37	2,363,562.78
Tonopah and Goldfield Railroad	68,732.47	60,476.60	5,260.38	22,690.79		
Tonopah and Tidewater Railroad	52,234.06	42,132.35		508.00		
Virginia and Truckee Railway			200,295.31	192,640.91		
Western Pacific Railway						
Totals	\$16,327,776.67	\$16,413,931.28	\$10,470,223.41	\$11,717,980.71	\$21,418,787.38	\$27,020,625.74

*Contingent liabilities.

COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES

Railroad	Profit and loss—Balance		Grand total	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	\$18,821,250.74	\$20,231,808.67	\$887,738,202.02	\$836,515,459.16
Barnwell and Searchlight Railway				
Bullfrog-Goldfield Railroad				
Central Pacific Railroad	25,250,361.91	27,987,606.20	3,974,276.48	4,122,981.20
Eureka and Palisade Railway	19,689.46	16,750.14	232,969,782.59	238,619,736.69
Las Vegas and Tonopah Railroad	169,211.86	68,029.48	389,523.88	386,320.80
Nevada and California Railway	261,557.61	205,197.03	3,335,086.16	3,197,708.46
Nevada-California-Oregon Railway	436,836.13	472,686.52	7,138,557.61	7,085,020.96
Nevada Central Railroad	22,033.45		3,676,223.39	3,978,745.77
Nevada Copper Belt Railroad		2,936.07	1,524,618.29	1,529,044.27
Nevada Northern Railway	238,823.04	254,435.30		908,168.44
San Pedro, Los Angeles and Salt Lake Railroad			4,144,109.71	4,326,486.22
Silver Peak Railroad	1,177.76	2,142.35	72,798,588.77	75,667,947.81
Southern Pacific Company	43,318,164.34	57,697,338.06	202,442.04	202,442.04
Tonopah and Goldfield Railroad	763,743.08	839,062.08	517,300,043.30	561,719,577.94
Tonopah and Tidewater Railroad			4,437,614.53	4,382,076.18
Virginia and Truckee Railway	7,787.72		4,550,907.16	5,102,068.35
Western Pacific Railway			5,208,063.03	5,200,471.26
Totals	\$89,310,637.10	\$107,788,046.90	\$1,449,717,868.96	\$1,552,944,253.55

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	General officers			Other officers			General office clerks			Station agents			Other station men			Enginemen		
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway																		
Barnwell and Searchlight Railway																		
Bullfrog-Goldfield Railroad	\$9.56	\$9.90	6.82	\$6.46	2.82	\$2.73	4.37	4.38	\$2.63	\$2.52	3.88	\$4.17	10.24	11.01				
Central Pacific Railway																		
Eureka and Palisade Railway	5.21	5.55			4.11	3.86	2.45	2.33	1.97	1.93	4.00	4.00						
Las Vegas and Tonopah Railroad	9.06	7.99	5.20	6.80	2.70	2.78	4.37	4.20	4.16	4.06	5.46	5.22						
Nevada and California Railway																		
Nevada-California-Oregon Railway	13.15	13.15	5.03	5.63	2.87	2.96	2.37	2.44	2.11	2.15	3.56	4.38						
Nevada Central Railroad	6.98	7.39			3.52	4.51	4.21	3.76										
Nevada Copper Belt Railroad		3.69		5.80		1.32		3.03										
Nevada Northern Railway	9.40	8.78	4.09	4.73	3.41	3.47	2.87	3.14	2.24	2.67	4.89	4.97						
San Pedro, Los Angeles and Salt Lake Railroad	16.56	13.00	8.25	7.51	2.95	2.83	2.79	2.79	2.21	2.23	3.36	4.52						
Silver Peak Railroad	1.25	1.23					5.75	5.75										
Southern Pacific Company	22.04	23.23	7.74	8.93	2.62	2.62	2.69	2.77	2.36	2.36	4.66	4.46						
Tonopah and Goldfield Railroad	7.27	15.16	8.00	9.03	5.09	5.09	5.28	5.09	4.51	4.38	6.56	7.47						
Tonopah and Tidewater Railroad	9.55	9.90	6.56	6.42	2.82	2.73	3.97	4.11	2.82	2.42	4.59	6.46						
Virginia and Truckee Railway	9.45	9.45	4.19	4.11	3.32	3.60	2.96	2.96	2.46	1.99	4.39	5.00						
Western Pacific Railway																		

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	Firemen			Conductors			Other trainmen			Machinists			Carpenters			Other shopmen		
	1909	1910		1909	1910		1909	1910		1909	1910		1909	1910		1909	1910	
Atchison, Topeka and Santa Fé Railway																		
Barnwell and Searchlight Railway	\$3.31	\$3.52		\$4.47	\$6.40		\$5.95	\$4.87										
Bullfrog-Goldfield Railroad	7.01	8.23		6.74	6.68		5.20	5.27								\$5.15		\$4.93
Central Pacific Railway																		
Eureka and Palisade Railway	2.50	2.50		3.61	3.73		2.41	2.47		\$4.52	\$4.50		\$3.53	\$3.67		3.11	3.02	
Las Vegas and Tonopah Railroad	3.78	3.57		4.68	4.62		3.60	3.52		5.60			3.54	3.45		2.88	3.08	
Nevada and California Railway	2.50			4.29			3.31			4.10			3.28			2.43		
Nevada-California-Oregon Railway	2.53	2.86		3.36	3.70		2.98	3.23		3.16	4.42		3.07	3.22		2.71	2.82	
Nevada Central Railroad	3.00	2.98		4.19	4.17			4.01		5.75	4.42		4.00	4.00		3.06	3.29	
Nevada Copper Belt Railroad		3.00			4.25			3.00										
Nevada Northern Railway	3.36	3.42		4.55	4.60		3.36	3.36		4.09	4.43		4.58	4.51		2.48	2.70	
San Pedro, Los Angeles and Salt Lake Railroad ..	3.22	2.89		5.05	4.36		3.72	3.19		2.61	3.15		2.85	2.69		2.49	2.35	
Silver Peak Railroad	4.66	4.66		5.00	5.00		4.05	4.00										
Southern Pacific Company	2.70	2.71		4.32	4.41		2.99	2.95		4.20	4.26		3.19	3.22		2.66	2.66	
Tonopah and Goldfield Railroad	4.59	5.47		5.09	6.41		4.19	4.98		6.66	5.41		6.09	5.59		4.51	4.58	
Tonopah and Tidewater Railroad	4.39	4.15		5.23	4.92		3.67	3.67		3.54			3.57			3.22		
Virginia and Truckee Railway																		
Western Pacific Railway	3.50	3.50		4.00	4.00		3.00	3.17		4.87	4.72		4.26	4.26		3.41	3.41	

AVERAGE DAILY COMPENSATION OF EMPLOYEES

Railroad	Section foremen		Other trackmen		Switch tenders, watchmen, etc.		Telegraph operators and dispatchers		Employees' account—floating equipment		All others	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway												
Barnwell and Searchlight Railway	\$2.34	\$2.50	\$1.01	\$1.01								\$2.34
Bullfrog-Goldfield Railroad	3.30	3.06	2.34	2.04	\$3.15	\$2.53	\$3.06	\$4.13			\$4.06	3.72
Central Pacific Railway												
Eureka and Palisade Railway	3.07	3.06	2.29	2.28	2.63	2.54					2.64	2.59
Las Vegas and Tonopah Railroad	2.90	2.68	1.96	1.83	4.10		4.10				2.58	2.11
Nevada and California Railway	2.33		1.42		2.89		2.76				2.86	
Nevada-California-Oregon Railway	2.34	2.17	1.59	1.72	.33	.83	.66	.66				
Nevada Central Railroad	2.75	2.76	2.00	2.23			3.42	3.12			1.60	1.55
Nevada Copper Belt Railroad		3.50		2.50								
Nevada Northern Railway	2.30	2.37	1.56	1.61			2.42	2.74			3.33	3.50
San Pedro, Los Angeles and Salt Lake Railroad	2.82	2.34	1.83	1.39	1.92	1.63	3.12	3.14			2.23	2.37
Silver Peak Railroad											5.00	
Southern Pacific Company	2.87	2.90	1.46	1.49	1.96	1.99	3.17	3.14	\$2.74	\$2.12	2.73	2.70
Tonopah and Goldfield Railroad	3.34	3.35	3.04	2.57	3.38	3.82	5.58	5.84			2.97	3.91
Tonopah and Tidewater Railroad	3.00	3.00	1.76	1.75	2.25	2.25	4.24				2.86	2.43
Virginia and Truckee Railway	2.85	2.86	2.20	2.20	2.54	2.57	3.12	3.29			2.93	2.40
Western Pacific Railway												

GENERAL STATISTICS

Railroad	Number of passengers carried earning revenue		Number of passengers carried one mile		Average distance carried	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		13,273,434		1,054,338,903		79.43
Barnwell and Searchlight Railway	3,108	2,876	67,112	33,361	21.62	11.60
Bullfrog-Goldfield Railroad	20,764	12,914	992,073	652,366	47.78	50.52
Central Pacific Railway						
Eureka and Palisade Railway	3,555	2,565	255,896	189,138	71.96	73.74
Las Vegas and Tonopah Railroad	12,978	7,274	1,482,275	852,496	114.21	117.19
Nevada and California Railway	99,628		6,631,897		66.57	
Nevada-California-Oregon Railway	28,700	25,044	1,843,682	2,289,228	64.25	91.41
Nevada Central Railroad	3,464	2,391	294,923	196,050	86.13	81.99
Nevada Copper Belt Railroad		3,685		44,019		11.90
Nevada Northern Railway	224,540	338,679	4,314,739	5,777,198	19.22	17.06
San Pedro, Los Angeles and Salt Lake Railroad	1,451,842	1,658,462	106,580,546	102,903,344	73.41	66.03
Silver Peak Railroad	4,105	3,160	71,837	55,300	17.50	17.50
Southern Pacific Company	34,583,043	34,808,814	1,224,554,694	1,458,536,885	33.00	41.90
Tonopah and Goldfield Railroad	66,301	48,509	3,438,741	2,560,972	51.87	52.79
Tonopah and Tidewater Railroad	20,426	16,737	1,897,685	1,539,969	92.91	92.01
Virginia and Truckee Railway	78,107	74,556	2,131,722	2,061,215	27.29	27.91
Western Pacific Railway						
Totals	36,600,556	50,179,100	1,354,557,722	2,632,060,474		

GENERAL STATISTICS

Railroad	Average amount received from each passenger		Average receipts per passenger per mile		Passenger service train revenue per mile of road		Passenger service train revenue per train mile	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé.....		\$1.59404		\$0.02007		\$3,608.11		\$1.55080
Barnwell and Searchlight Railway.....	\$1.06374	.64706	\$0.05007	.05578	\$200.95	271.69	\$0.35962	.30037
Bullfrog-Goldfield Railroad.....	2.06775	2.74677	.05584	.05439	744.26	493.78	1.10552	.76474
Central Pacific Railway.....								
Eureka and Palisade Railway.....	4.88578	5.35176	.06720	.07258	294.91	231.29	.55844	.51168
Las Vegas and Tonopah Railroad.....	6.02872	5.74801	.05278	.04904	491.89	271.43	.68308	.40179
Nevada and California Railway.....	2.76382		.04161		953.94		1.34410	
Nevada-California-Oregon Railway.....	4.32801	5.87564	.06734	.06428	831.08	986.93	1.32151	1.49465
Nevada Central Railroad.....	6.71884	6.51315	.07891	.07943	287.67	221.96	.94443	.51806
Nevada Copper Belt Railroad.....		.96800		.08100		587.89		1.18320
Nevada Northern Railway.....	.68767	.50339	.08475	.02351	1,020.36	1,146.66	1.00835	1.03166
San Pedro, Los Angeles and Salt Lake.....	1.75803	1.38235	.02335	.02094	2,602.30	2,313.60	1.54078	1.50803
Silver Peak Railroad.....	1.67803	1.71718	.06598	.08801	494.58	382.31	.76798	.60582
Southern Pacific Company.....	.74982	.92091	.02272	.02198	5,367.10	5,907.33	1.92591	1.96130
Tonopah and Goldfield Railroad.....	2.89840	2.82167	.05590	.05344	2,067.61	1,589.80	2.04055	1.85751
Tonopah and Tidewater Railroad.....	4.88098	4.56980	.05253	.04967	630.96	506.38	.86955	.68684
Virginia and Truckee Railroad.....	1.16720	1.15982	.04276	.04154	1,568.99	1,502.61	1.18085	1.10467
Western Pacific Railway.....								

GENERAL STATISTICS

Railroad	Number of tons of freight earning revenue		Number of tons carried one mile		Average distance haul of one ton	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		16,011,402		5,653,776,710		353.11
Barwell and Searchlight Railway	5,724	5,318	132,911	61,689	23.22	11.60
Bullfrog-Goldfield Railroad	37,430	26,650	2,357,829	1,714,583	62.99	64.34
Central Pacific Railway						
Eureka and Palisade Railway	77,179	53,601	6,632,417	4,566,385	85.94	85.19
Las Vegas and Tonopah Railroad	34,033	17,629	5,554,581	2,561,967	163.21	147.03
Nevada and California Railway	245,836		26,498,952		107.79	
Nevada-California-Oregon Railway	57,748	54,707	4,479,541	5,674,992	77.57	103.73
Nevada Central Railroad	6,605	9,035	565,589	745,847	85.63	82.55
Nevada Copper Belt Railroad		8,757		112,090		12.80
Nevada Northern Railway	1,368,994	2,697,938	51,368,344	85,528,014	37.52	31.70
San Pedro, Los Angeles and Salt Lake Railroad	1,784,966	1,955,347	317,596,818	237,279,992	177.92	121.35
Silver Peak Railroad	4,001	3,395	70,018	59,412	17.50	17.60
Southern Pacific Company	14,723,790	17,677,805	3,962,373,547	4,525,968,443	271.44	256.02
Tonopah and Goldfield Railroad	349,455	344,359	12,007,965	12,987,327	34.36	37.71
Tonopah and Tidewater Railroad	62,515	75,585	8,622,141	9,211,633	137.92	121.87
Virginia and Truckee Railway	104,885	107,614	3,483,668	4,079,710	33.21	37.91
Western Pacific Railway						
Totals	18,863,191	39,049,142	4,401,746,021	10,544,349,794		

GENERAL STATISTICS

Railroad	Average amount received for each ton		Average receipts per ton per mile		Freight revenue per mile of road		Freight revenue per train mile	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....		\$3.65666		\$0.01086		\$7,849.31		\$3.08004
Barnwell and Searchlight Railway.....	\$1.00671	.49342	\$0.04331	.04254	\$274.36	226.21	\$0.44367	.31212
Bullfrog-Goldfield Railroad.....	3.07227	3.22777	.04877	.05017	1,401.35	1,086.26	3.60092	1.61746
Central Pacific Railway.....								
Eureka and Palisade Railway.....	1.34642	1.67128	.01567	.01962	1,180.85	1,017.98	1.25256	1.42866
Las Vegas and Tonopah Railroad.....	5.88556	5.78685	.08608	.08942	1,004.17	512.33	2.65288	1.22289
Nevada and California Railway.....	3.08221		.02859		2,080.82		2.68817	
Nevada-California-Oregon Railway.....	4.38456	4.91205	.06632	.04735	1,440.98	1,400.36	2.18579	2.08844
Nevada Central Railroad.....	6.98839	4.25007	.08161	.05148	404.73	412.90	1.56963	1.58652
Nevada Copper Belt Railroad.....		4.82380		.37680		301.80		2.18020
Nevada Northern Railway.....	.68663	.47802	.01777	.01511	5,528.32	7,828.78	6.50894	6.19214
San Pedro, Los Angeles and Salt Lake Railroad.....	2.48816	1.78682	.01385	.01479	4,010.16	3,346.35	3.64040	3.57381
Silver Peak Railroad.....	3.36370	2.92055	.19164	.16889	767.08	566.58	2.90438	6.90861
Southern Pacific Company.....	3.28804	3.21703	.01211	.01257	8,564.84	9,179.76	5.12863	5.27331
Tonopah and Goldfield Railroad.....	1.86614	1.74134	.05518	.04617	6,056.32	5,460.77	8.39668	7.75311
Tonopah and Tidewater Railroad.....	5.40550	4.31423	.08919	.08540	1,868.54	1,803.10	4.32085	2.38080
Virginia and Truckee Railway.....	1.77200	1.79252	.06335	.04728	2,754.25	2,858.64	3.06927	3.42023
Western Pacific Railway.....								

GENERAL STATISTICS

Railroad	Operating revenue per mile of road		Operating revenue per train mile		Operating expenses per mile of road		Operating expenses per train mile	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....		\$11,659.87		\$2,528.29		\$7,500.37		\$1,626.36
Barnwell and Searchlight Railway.....	\$471.86	487.71	\$0.84444	.67294	\$506.71	869.72	\$.90387	1.18624
Bullfrog-Goldfield Railroad.....	2,166.04	1,548.72	2.00831	1.73214	1,996.57	1,586.02	1.85025	1.73392
Central Pacific Railway.....								
Eureka and Palisade Railway.....	1,470.13	1,243.39	1.56594	1.74142	1,423.12	1,104.86	1.50619	1.67347
Las Vegas and Tonopah Railroad.....	1,525.86	815.25	2.06776	1.16843	1,435.27	1,032.93	1.94500	1.48043
Nevada and California Railway.....	3,018.39		3.00562		1,968.31		1.85689	
Nevada-California-Oregon Railway.....	2,314.30	2,433.87	3.31117	3.09727	1,011.33	1,198.01	1.44777	1.51182
Nevada Central Railroad.....	808.01	643.01	2.51586	1.50335	559.51	869.66	1.74212	2.06978
Nevada Copper Belt Railroad.....		697.13		1.06179		445.56		.69142
Nevada Northern Railway.....	6,659.32	9,155.01	3.69250	3.94353	2,602.66	3,521.12	1.44314	1.51673
San Pedro, Los Angeles and Salt Lake Railroad.....	6,740.67	5,806.34	2.48152	2.59289	4,495.20	5,056.41	1.65487	2.28800
Silver Peak Railroad.....	1,270.94	953.84	1.97351	1.50924	1,203.64	830.15	1.95791	1.31353
Southern Pacific Company.....	14,167.72	15,363.83	3.27283	3.31998	8,059.30	8,547.06	1.86163	1.84609
Tonopah and Goldfield Railroad.....	8,318.27	7,187.00	5.11986	5.07782	6,230.20	5,328.93	3.83471	3.70485
Tonopah and Tidewater Railroad.....	2,534.02	2,330.82	2.18917	2.23069	1,655.49	1,541.03	1.42854	1.47483
Virginia and Truckee Railway.....	4,376.81	4,405.54	2.93845	3.01086	2,689.38	2,747.53	1.79214	1.87773
Western Pacific Railway.....								

GENERAL STATISTICS

Railroad	Average operating revenue or deficit per mile of road		Average number of passengers per car mile		Average number of passengers per train mile		Average number of passenger cars per train mile		Average number of tons of freight per loaded car mile	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		\$4,159.50		15						
Barnwell and Seacright Railway	\$33.27	372.01	5	4	5	4	1.01	1.00	7.62	5.06
Bullfrog-Goldfield Railroad	170.47	46.30	9	6	18	12	3.02	3.06	15.11	14.14
Central Pacific Railway										
Eureka and Palisade Railway	47.01	48.52	5	5	6	5	1.17	1.06	15.15	13.96
Las Vegas and Tonopah Railroad	90.59	217.69	4	4	10	6	2.57	1.65	16.83	13.09
Nevada and California Railway	1,050.08		11		25		3.78		14.82	
Nevada-California-Oregon Railway	1,302.94	1,245.87	9	15	17	20	1.86	2.29	8.63	8.23
Nevada Central Railroad	248.50	302.41	8	5	10	5	1.29	1.00	6.31	7.31
Nevada Copper Belt Railroad		209.72		6		6		1.00		22.12
Nevada Northern Railway	4,056.66	5,633.89	16	21	26	31	2.49	2.44	34.85	40.55
San Pedro, Los Angeles and Salt Lake Railroad	2,245.46	749.93	13	15	57	64	6.14	5.68	16.18	17.51
Silver Peak Railroad	67.30	123.11	16	5	6	5	1.58	1.00	6.21	25.33
Southern Pacific Company	6,108.42	6,816.77	16	18	73	80	6.61	6.46	16.74	16.99
Tonopah and Goldfield Railroad	2,068.07	1,858.34	11	11	31	27	4.31	4.26	23.29	24.61
Tonopah and Tidewater Railroad	878.53	789.79	7	6	14	12	3.04	3.08	16.73	18.72
Virginia and Truckee Railway		1,658.01			23	22				
Western Pacific Railway	1,707.42									

Note—Figures in italic denote deficit.

GENERAL STATISTICS

Railroad	Average number of tons of freight per train mile		Average number of freight cars per train mile		Average number of loaded cars per train mile		Average number of empty cars per train mile		Average mileage operated during year	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway		298.39		29.53		20.87		7.73		7,459.03
Barnwell and Searchlight Railroad	10.24	7.34	1.89	2.05	1.34	1.45	.54	.60	23.22	11.60
Bullfrog-Goldfield Railroad	73.83	32.24	9.30	4.14	4.89	2.28	3.42	1.48	82.06	83.01
Central Pacific Railway										
Eureka and Fallsade Railway	79.94	72.87	10.09	9.81	5.28	5.22	4.79	4.58	88.00	88.00
Las Vegas and Tonopah Railroad	73.57	31.02	6.76	3.63	4.37	2.37	2.37	1.25	199.47	199.47
Nevada and California Railway	94.36		9.94		6.37		3.07		373.11	
Nevada-California-Oregon Railway	38.67	44.10	6.94	8.79	4.48	5.36	2.37	3.26	175.72	184.01
Nevada Central Railroad	19.23	30.75	4.67	7.18	3.04	4.21	1.62	2.97	93.30	93.30
Nevada Copper Belt Railroad		14.46		4.00		2.61		.32		14.00
Nevada Northern Railway	366.08	403.79	19.28	19.78	10.51	16.11	7.84	8.72	165.08	165.08
San Pedro, Los Angeles and Salt Lake	280.85	241.46	25.71	20.63	16.13	13.79	8.98	6.12	1,105.30	1,049.34
Silver Peak Railroad	1.76	4.14	.96	2.85	.80	1.63	.19	1.21	19.00	17.50
Southern Pacific Company	423.46	428.86	35.94	36.28	25.29	25.25	9.60	10.09	5,591.17	6,062.45
Tonopah and Goldfield Railroad	152.16	168.03	10.54	11.37	6.53	6.83	3.17	3.75	109.40	109.81
Tonopah and Tidewater Railroad	110.25	67.25	10.65	5.68	6.59	3.59	3.06	1.66	180.85	180.85
Virginia and Truckee Railway										
Western Pacific Railway	58.03	72.33							67.48	67.48

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Grain		Flour		Other mill products		Hay		Tobacco	
	1909	1910	1909	1910	1909	1910	1909	1910	1909*	1910
Atchison, Topeka and Santa Fé Railway	1,440,631	1,270,103	468,003	521,542	198,202	271,539	314,073	414,517		
Barnwell and Searchlight Railway	136	203	81	62	17	15	261	277		
Bullfrog-Goldfield Railroad	130		187	60	113	160	144	26		
Central Pacific Railway										
Eureka and Palisade Railway	372	353	169	132			256	516		
Las Vegas and Tonopah Railroad	400	615	582	123	224	96	780	389		
Nevada and California Railway	2,561		2,179		3,326		11,287			
Nevada-California-Oregon Railway	1,616	1,099	1,045	176	3,030	1,040	578	1,840		
Nevada Central Railroad	202	232	218	172			15	182		
Nevada Copper Belt Railroad		15		25				8		
Nevada Northern Railway	1,539	1,720	1,124	1,240	42	47	810	710		
San Pedro, Los Angeles and Salt Lake	53,764	37,815	9,202	8,301	9,391	10,494	14,401	14,137	34	31
Silver Peak Railroad	39	73	43	65	9	51	78	27		
Southern Pacific Company	589,097	583,311	89,054	95,427	176,298	205,390	456,997	469,000	1,812	3,313
Tonopah and Goldfield Railroad	2,362	1,665	1,001	1,075	247	890	4,923	3,882		
Tonopah and Tidewater Railroad	147	45	219	162	223	437	430	724		
Virginia and Truckee Railway	286	1,221	213	477	432	407	2,789	6,375		
Western Pacific Railway										
Totals	2,093,146	1,896,267	573,239	628,977	391,537	490,021	807,521	912,283	1,846	3,344

NOTE.—Tonnage shown for Tonopah and Tidewater Railroad, 1909, for Nevada only.
 Tonnage shown for Virginia and Truckee Railway, 1909, for Nevada only, six months.
 1910—All tonnage shown, total of road.
 Barnwell and Searchlight Railway tonnage not included in totals, account included in Atchison, Topeka and Santa Fé Railway accounts.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Cotton		Fruit and vegetables		Other products of agriculture		Total products of agriculture		Live stock	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	532,549	310,138	912,280	1,117,955	108,885	116,670	3,974,683	4,022,464	1,104,707	1,063,547
Barnwell and Searchlight Railway			50	78	50		594	685		
Bullfrog-Goldfield Railroad			611	333			1,185	569	30	
Central Pacific Railway										
Eureka and Palisade Railway			14	51			811	1,052	1,260	1,534
Las Vegas and Tonopah Railroad			1,427	1,737			3,423	2,960	491	618
Nevada and California Railway			6,542		52		25,947		6,445	
Nevada-California-Oregon Railway			888	594			7,137	4,749	13,467	22,972
Nevada Central Railroad					12		447	586	1,450	4,270
Nevada Copper Belt Railroad				1,433				1,481		56
Nevada Northern Railway			943	1,133			4,458	4,850	1,195	2,147
San Pedro, Los Angeles and Salt Lake			118,411	70,477		2,787	208,210	144,042	21,957	27,559
Silver Peak Railroad							169	216		
Southern Pacific Company	19,918	17,888	1,583,237	1,794,583	80,920	80,331	2,997,333	3,249,233	333,151	444,392
Tonopah and Goldfield Railroad			2,898	2,333			11,421	9,285	1,855	1,231
Tonopah and Tidewater Railroad			818	488			1,837	1,856	20	133
Virginia and Truckee Railway			108	299		196	3,778	8,945	155	5,420
Western Pacific Railway										
Totals	552,467	328,026	2,628,157	2,991,386	192,826	199,984	7,240,789	7,452,288	1,546,183	1,573,899

See note on page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Dressed meats			(Other packing-house products)			Poultry, game, and fish			Hides and leather			Wool		
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910	1910
Atchison, Topeka and Santa Fé Railway	58,730	65,144	66,765	69,252	35,828	39,918	12,791	11,551	20,581	14,605					
Barnwell and Searchlight Railway															
Bullfrog-Goldfield Railroad															
Central Pacific Railway	6	13													
Eureka and Palisade Railway			225				16	9	58						
Las Vegas and Tonopah Railroad			104				11		472						
Nevada and California Railway	1,165				11										
Nevada-California-Oregon Railway	220	64	50	104	11	18	164	127	1,816	892					
Nevada Central Railroad									218	125					
Nevada Copper Belt Railroad															
Nevada Northern Railway					45										
San Pedro, Los Angeles and Salt Lake	74	79	3,581	1,957	1,514	1,103	79	48	309	191					
Silver Peak Railroad															
Southern Pacific Company	25,532	24,335	41,638	41,323	34,059	28,314	20,089	20,357	24,016	13,845					
Tonopah and Goldfield Railroad	1,280	961	848				6								
Tonopah and Tidewater Railroad															
Virginia and Truckee Railroad															196
Western Pacific Railway															
Totals	87,007	90,596	113,241	112,681	71,423	69,393	35,051	33,710	52,632	34,390					

See note on page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Other products of animals		Total products of animals		Anthracite coal		Bituminous coal		Coke	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fe Railway	119,461	119,358	1,418,863	1,383,375	26,299	33,837	2,401,182	2,510,919	266,005	345,434
Barnwell and Searchlight Railway							354	322	21	
Bullfrog-Goldfield Railroad			30				6,986	5,195	80	72
Central Pacific Railway										
Eureka and Palsade Railway			1,340	1,556			370	1,019		2
Las Vegas and Tonopah Railroad			716	618			6,412	1,849	23	
Nevada and California Railway	374		8,582				19,580		1,109	
Nevada-California-Oregon Railway	501	386	16,299	24,572			300	213		
Nevada Central Railroad			1,688	4,864			540	1,540		
Nevada Copper Belt Railroad				56				280		
Nevada Northern Railway			1,583	2,431		964	134,749	201,075	264	455
San Pedro, Los Angeles and Salt Lake	29,919	25,801	64,102	62,653	26	314	139,098	112,732	3,278	2,525
Silver Peak Railroad							441	674	33	96
Southern Pacific Company	118,753	149,167	657,268	721,733	335	780	371,062	403,881	173,689	169,956
Tonopah and Goldfield Railroad			3,989	2,192	22		9,407	11,978	578	585
Tonopah and Tidewater Railroad			20				6,958	5,680	80	72
Virginia and Truckee Railway			155	5,616			307	3,496		
Western Pacific Railway										
Totals	289,008	294,721	2,174,545	2,208,686	26,682	35,886	3,097,392	3,260,531	445,139	519,137

See note on page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Ores			Stone, sand, etc.			Other products of mines			Total products of mines		
	1909	1910	1911	1909	1910	1911	1909	1910	1911	1909	1910	1911
Atchison, Topeka and Santa Fé Railway	240,846	480,446	1,050,865	1,446,163	800,356	928,272	4,785,553	5,686,071	935	978	13,461	46,711
Barnwell and Searchlight Railway	588	576	35	3243	35	37	978	935	37	978	935	46,711
Bullfrog-Goldfield Railroad	7,352	6,803	236	128	3,243	1,263	17,657	13,461	1,263	17,657	13,461	46,711
Central Pacific Railway	71,395	45,671	9	9	9	19	71,774	46,711	19	71,774	46,711	46,711
Eureka and Palisade Railway	5,209	914	98	98	98	11,644	2,861	2,861	11,644	11,644	2,861	2,861
Las Vegas and Tonopah Railroad	65,032	8,624	8,610	8,610	8,610	102,955	1,045	1,045	102,955	1,045	1,045	1,045
Nevada and California Railway	38	386	373	516	516	469	1,260	1,580	469	1,260	1,580	1,580
Nevada-California-Oregon Railway	149	50	373	516	516	687	280	280	687	280	280	280
Nevada Central Railroad	1,141,834	2,369,263	17,981	33,649	15,060	30,422	1,309,968	2,635,828	30,422	1,309,968	2,635,828	2,635,828
Nevada Copper Belt Railroad	263,643	300,358	406,032	549,452	51,191	50,163	863,268	1,015,544	50,163	863,268	1,015,544	1,015,544
Nevada Northern Railway	272	160	10	10	10	766	870	870	766	870	870	870
San Pedro, Los Angeles and Salt Lake Railroad	587,980	580,455	939,619	1,804,579	1,839,168	2,223,689	3,911,948	5,183,340	2,223,689	3,911,948	5,183,340	5,183,340
Silver Peak Railroad	282,704	277,972	98	15	112	292,921	290,560	290,560	292,921	292,921	290,560	290,560
Southern Pacific Company	3,008	15,416	297	128	2,588	29,144	50,440	50,440	29,144	12,931	50,440	50,440
Tonopah and Goldfield Railroad	6,124	1,976	145	106	987	38,190	44,727	44,727	38,190	7,513	44,727	44,727
Tonopah and Tidewater Railroad												
Virginia and Truckee Railway												
Western Pacific Railway												
Totals	2,675,575	4,029,483	2,424,362	3,834,691	2,721,775	3,302,541	11,340,925	14,992,318	3,302,541	11,340,925	14,992,318	14,992,318

See note on page 124.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Lumber		Other forest products		Total forest products		Total forest products and other oils	
	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	1,546,727	1,672,850	586,102	690,932	2,132,829	2,363,782	248,742	290,403
Barnwell and Searchlight Railway		669	1,082	286	1,082	955	1,206	820
Bullfrog-Goldfield Railroad	7,537	4,401	146		7,683	4,401	578	391
Central Pacific Railway								
Eureka and Palisade Railway	1,815	3,037	70		1,885	3,037	94	145
Las Vegas and Tonopah Railroad	2,560	2,863	714	798	3,304	3,161	4,509	3,235
Nevada and California Railway	83,441		3,073		86,514		1,480	
Nevada-California-Oregon Railway	16,340	10,376	3,192	2,142	19,532	12,518	542	601
Nevada Central Railroad	1,074	629	320	190	1,394	819	164	126
Nevada Copper Belt Railroad		5,052				5,052		
Nevada Northern Railway	21,054	17,065			21,054	17,065	756	1,226
San Pedro, Los Angeles and Salt Lake Railroad	380,203	346,889	2,556	2,128	332,759	349,017	13,491	19,627
Silver Peak Railroad	945	429	120	165	1,065	594	88	88
Southern Pacific Company	2,328,162	2,874,170	248,325	355,423	2,610,487	3,229,593	158,702	172,763
Tonopah and Goldfield Railroad	12,082	13,546			12,082	13,546	5,580	4,842
Tonopah and Tidewater Railroad	7,664	5,105	178	79	7,842	5,184	1,043	492
Virginia and Truckee Railway	584	7,387	3,069	13,359	3,683	20,746	60	6,531
Western Pacific Railway								
Totals	4,308,168	4,963,309	883,895	1,065,216	5,192,063	6,028,525	435,729	500,470

See note on page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Sugar		Naval stores		Iron—Pig and bloom		Iron and steel rails		(Other castings and machinery)	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway.....	116,365	127,819			26,730	44,940	31,396	61,176	253,980	353,419
Barnwell and Searchlight Railway.....									58	80
Bullfrog-Goldfield Railroad.....	117	17							763	980
Central Pacific Railway.....										
Eureka and Palisade Railway.....	51	32					39	15	197	118
Las Vegas and Tonopah Railroad.....	90	51						30	958	306
Nevada and California Railway.....	786				90		1,343		4,382	
Nevada-California-Oregon Railway.....	636	608			1,719	1,117	932	1,489	324	420
Nevada Central Railroad.....	101	65						30	263	102
Nevada Copper Belt Railroad.....						15				12
Nevada Northern Railway.....	254	278			174	423	632	2,041	3,126	3,770
San Pedro, Los Angeles and Salt Lake.....	18,786	18,126	35		6,693	6,187	4,044	5,365	33,191	38,310
Silver Peak Railroad.....		21			181	133	61	51	236	184
Southern Pacific Company.....	215,327	234,934	304	186	41,703	57,263	135,486	138,412	279,138	460,558
Tonopah and Goldfield Railroad.....	283	454	683		167	136	386	768	1,068	1,076
Tonopah and Tidewater Railroad.....	136	17					48	1,861	818	1,038
Virginia and Truckee Railway.....		216						42	210	1,259
Western Pacific Railway.....										
Totals.....	352,982	392,637	1,032	186	77,457	110,264	174,380	210,780	578,063	862,162

See note on page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Bar and sheet metal		Cement, brick, and lime		Agricultural implements		Wagons, carriages, tools, etc.		Wines, liquors, and beers	
	1909	1910	1909	1910	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	96,460	138,528	1,132,359	1,376,343	57,227	65,658	32,116	44,979	105,559	113,478
Barnwell and Searchlight Railway			255	440					94	98
Bullfrog-Goldfield Railroad	312	76	1,007	1,442					913	539
Central Pacific Railway										
Eureka and Fallsade Railway	16	18	44	43	14	4	6	8	156	142
Las Vegas and Tonopah Railroad			977	515			20		1,787	710
Nevada and California Railway	322		13,637		199		288		2,480	
Nevada-California-Oregon Railway	68	137	507	561	409	391	163	211	1,250	965
Nevada Central Railroad			43	24	13	30			191	90
Nevada Copper Belt Railroad						14				27
Nevada Northern Railway	466	452	8,885	6,523	12		12		1,721	2,085
San Pedro, Los Angeles and Salt Lake	11,907	12,068	66,213	129,890	1,972	973	2,907	2,234	9,817	8,939
Silver Peak Railroad			210	230					121	64
Southern Pacific Company	79,386	110,028	978,772	1,234,944	15,282	19,512	16,899	22,619	230,162	252,108
Tonopah and Goldfield Railroad	275	184	2,499	2,400	12		61	25	1,845	1,576
Tonopah and Tidewater Railroad	284	77	823	1,482	12		12	27	947	554
Virginia and Truckee Railway		284	558	1,330	9	10		31		147
Western Pacific Railway										
Totals	189,496	261,873	2,206,534	2,755,717	75,164	86,592	52,434	70,134	356,949	381,429

See note on Page 128.

TONNAGE STATISTICS
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Household goods and furniture			Other manufactures			Total manufactures			Merchandise		
	1909	1909	1909	1909	1910	1910	1909	1910	1910	1909	1909	1910
Atchison, Topeka and Santa Fé Railway	162,635	163,081	681,072	781,767	3,561,637	1,166,542	1,348,447					
Barnwell and Searchlight Railway			51	182	1,664	1,620	1,296					
Bullfrog-Goldfield Railroad	39	30	2,896	2,412	6,555	5,867	3,389	2,108				
Central Pacific Railway												
Eureka and Palisade Railway	25		23	22	685	547	627	657				
Las Vegas and Tonopah Railroad	34	10	1,543	1,001	9,951	5,858	2,560	1,593				
Nevada and California Railway	37		6,927		31,871		34,909					
Nevada-California-Oregon Railway	339	419	791	129	7,680	7,108	5,159	4,162				
Nevada Central Railroad					765	467	228	1,086				
Nevada Copper Belt Railroad		10				78		1,800				
Nevada Northern Railway	61	142			16,129	16,950	7,948	8,924				
San Pedro, Los Angeles and Salt Lake Railroad	5,446	4,143	39,522	36,257	214,024	282,128	73,673	76,251				
Silver Peak Railroad		23			906	794	754	682				
Southern Pacific Company	41,575	45,998	443,160	492,914	2,635,846	3,242,207	1,496,479	1,591,258				
Tonopah and Goldfield Railroad	117	111			12,965	12,172	8,311	8,806				
Tonopah and Tidewater Railroad	35	50	3,026	2,690	7,184	7,318	4,128	3,852				
Virginia and Truckee Railway	10	49	48	6,296	865	16,185	3,259	10,877				
Western Pacific Railway												
Totals	210,363	214,034	1,178,938	1,323,498	5,690,077	7,159,526	2,907,386	3,060,502				

See note on page 128.

TONNAGE STATISTIC
TOTAL TONNAGE OF VARIOUS COMMODITIES CARRIED DURING YEAR

Railroad	Miscellaneous		Total tonnage, entire line			Total tonnage, State of Nevada
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway	797,586	1,073,444	17,220,597	19,488,580		
Barnwell and Searchlight Railway	160		5,724	5,318	5,724	5,318
Bullfrog-Goldfield Railway	631	244	37,430	26,650	37,430	26,650
Central Pacific Railway						
Eureka and Palsade Railway	77	41	77,179	53,601	77,179	53,601
Las Vegas and Tonopah Railway	2,405	578	34,033	17,629	34,033	17,629
Nevada and California Railway	5,658		245,836			
Nevada-California-Oregon Railway	761	553	57,748	54,707	2	14
Nevada Central Railway	1,416	246	6,605	9,035	6,605	9,035
Nevada Copper Belt Railway				8,757		8,757
Nevada Northern Railway	7,954	11,890	1,368,994	2,697,938	1,368,994	2,697,938
San Pedro, Los Angeles and Salt Lake Railroad	28,980	25,712	1,784,986	1,955,347		
Silver Peak Railway	351	289	4,001	3,395	4,001	3,395
Southern Pacific Company	414,529	460,441	14,723,790	17,677,805		
Tonopah and Goldfield Railroad						
Tonopah and Tidewater Railroad	7,816	7,909	349,455	344,359	349,455	344,359
Virginia and Truckee Railway	355	6,277	62,515	75,585	34,297	26,078
Western Pacific Railway	17	506	104,885	107,614	19,300	29,710
Totals	1,298,466	1,588,432	36,078,064	42,481,012	1,937,020	3,222,484

See note on page 124.

TAXES ON REAL AND PERSONAL PROPERTY OF RAILROADS OPERATING IN NEVADA, CALIFORNIA, UTAH, AND OREGON
COVERING PROPERTY USED IN OPERATION ONLY

Railroad	Nevada			California			Utah			Oregon		
	1909	1910		1909	1910		1909	1910		1909	1910	
Atchison, Topeka and Santa Fé Railway	\$616.42	\$1,108.82		\$5,261.53	\$600,974.17				\$3.89			
Barnwell and Searchlight Railway	9,141.46	14,925.20										
Bullfrog-Goldfield Railroad	179,343.11	294,779.45		630,721.62	734,711.75	\$114,262.45	123,809.86	\$204.00	\$1,548.80			
Central Pacific Railway	4,361.29	4,347.27										
Eureka and Palisade Railway	45,069.57	30,529.53										
Las Vegas and Tonopah Railroad	71,983.19	98,477.76		5,069.65	11,987.39							
Nevada and California Railway	2,147.94	1,959.96		9,805.60	11,984.64							
Nevada-California-Oregon Railway	4,684.10	4,372.75										
Nevada Central Railroad		586.00										
Nevada Copper Belt Railroad	20,976.00	36,989.97										
Nevada Northern Railway	57,989.94	65,954.12		96,412.70	92,595.26	130,360.49	126,566.69					
San Pedro, Los Angeles, and Salt Lake Railroad	1,055.16	1,199.93										
Silver Peak Railroad				108,683.66	96,937.72				246.17	287.68		
Southern Pacific Company	45,850.66	34,453.74			.98							
Tonopah and Goldfield Railroad	6,547.31	5,234.84		13,675.68	12,715.96							
Tonopah and Tidewater Railroad	16,388.66	16,768.02										
Virginia and Truckee Railway												
Western Pacific Railway												
Totals	\$456,144.81	\$611,657.06		\$969,720.34	\$1,561,857.87	\$244,622.94	\$250,390.44	\$450.17	\$1,261.12			

NOTE—Figures in *italics* denote taxes refunded.

TOTAL TAXES PAID IN VARIOUS STATES

Railroad	Nevada			California			Utah			Idaho		
	1909	1910		1909	1910		1909	1910		1909	1910	
Atchison, Topeka and Santa Fé Railway	\$616.42	\$1,103.52		\$5,326.53	\$609,570.79			\$3.89				
Barnwell and Searchlight Railway	9,141.46	14,925.20										
Bullfrog-Goldfield Railroad	235,772.00	355,095.66		746,885.81	863,345.24	\$119,434.41	129,369.70	\$7.56	\$32.99			
Central Pacific Railway	4,361.29	4,347.27				50.00	50.00					
Eureka and Palisade Railway	45,069.57	30,529.53										
Las Vegas and Tonopah Railroad	71,993.19	98,477.76		5,069.65	12,237.39							
Nevada and California Railway	2,354.75	2,293.96		10,065.60	12,134.64							
Nevada-California-Oregon Railway	4,684.10	4,372.75										
Nevada Central Railroad		586.00										
Nevada Copper Belt Railroad	21,101.00	36,999.67										
Nevada Northern Railway	57,999.94	65,954.12		96,687.70	93,875.26	130,460.49	126,686.69					
San Pedro, Los Angeles and Salt Lake Railroad	1,055.16	1,199.93		108,693.66	97,187.72							
Silver Peak Railroad					.98							
Southern Pacific Company	45,850.66	34,453.74		13,775.68	12,815.96							
Tonopah and Goldfield Railroad	6,547.31	5,234.84										
Tonopah and Tidewater Railroad	16,388.66	17,505.49										
Virginia and Truckee Railway												
Western Pacific Railway												
Totals	\$522,905.51	\$673,019.44		\$986,534.63	\$1,701,167.98	\$249,944.90	\$256,090.28	\$7.56	\$32.99			

TAXES ON REAL AND PERSONAL PROPERTY OF RAILROADS OPERATING IN NEVADA, CALIFORNIA, UTAH, AND OREGON
COVERING PROPERTY USED IN OPERATION ONLY

Railroad	Nevada			California			Utah			Oregon		
	1909	1910		1909	1910		1909	1910		1909	1910	
Atchison, Topeka and Santa Fé Railway						\$600,974.17						
Barnwell and Searchlight Railway	\$616.42	\$1,103.52		\$5,251.53					\$3.89			
Bullfrog-Goldfield Railway	9,141.46	14,925.20										
Central Pacific Railway	179,343.11	294,779.45		630,721.52	734,711.75	\$114,262.45	123,809.96	\$204.00	\$1,548.80			
Eureka and Palisade Railway	4,361.29	4,347.27										
Las Vegas and Tonopah Railroad	45,069.57	30,529.53										
Nevada and California Railway	71,983.19	96,477.76		5,069.65	11,987.39							
Nevada-California-Oregon Railway	2,147.94	1,959.96		9,895.60	11,934.64							
Nevada Central Railroad	4,634.10	4,372.75										
Nevada Copper Belt Railroad		586.00										
Nevada Northern Railway	20,976.00	36,969.97										
San Pedro, Los Angeles, and Salt Lake Railroad	57,969.94	65,954.12		96,412.70	92,595.26	130,360.49	126,566.19					
Silver Peak Railroad	1,055.16	1,199.93										
Southern Pacific Company				108,683.66	96,937.72				246.17	287.68		
Tonopah and Goldfield Railroad	45,850.66	34,453.74			.96							
Tonopah and Tidewater Railroad	6,547.31	5,234.84		18,675.68	12,715.96							
Virginia and Truckee Railway	16,388.66	16,763.02										
Western Pacific Railway												
Totals	\$446,144.81	\$611,657.06		\$969,720.34	\$1,561,857.87	\$244,622.94	\$250,390.44	\$450.17	\$1,261.12			

NOTE—Figures in italic denote taxes refunded.

TOTAL TAXES PAID IN VARIOUS STATES

Railroad	Nevada			California			Utah			Idaho		
	1908	1910	1909	1909	1910	1909	1909	1910	1909	1909	1910	1910
Atchison, Topeka and Santa Fé Railway	\$616.42	\$1,103.52	\$5,328.53		\$609,570.79			\$3.89				
Barnwell and Searchlight Railway	9,141.46	14,925.20										
Bullfrog-Goldfield Railroad	235,772.00	355,095.66	746,885.81		863,345.24	\$119,434.41		129,369.70	\$7.56		\$32.99	
Central Pacific Railway	4,361.29	4,347.27				50.00		50.00				
Eureka and Palisade Railway	45,069.57	30,529.53										
Las Vegas and Tonopah Railroad	71,993.19	98,477.76	5,069.65		12,237.39							
Nevada and California Railway	2,354.75	2,263.96	10,095.60		12,134.64							
Nevada-California-Oregon Railway	4,684.10	4,372.75										
Nevada Central Railroad		586.00										
Nevada Copper Belt Railroad	21,101.00	36,999.67										
Nevada Northern Railway	57,999.94	65,954.12	96,687.70		93,875.26	130,460.49		126,666.69				
San Pedro, Los Angeles and Salt Lake Railroad	1,055.16	1,199.93										
Silver Peak Railroad			106,693.66		97,187.72							
Southern Pacific Company .....					.98							
Tonopah and Goldfield Railroad	45,850.66	34,453.74										
Tonopah and Tidewater Railroad	6,547.31	5,234.84	13,775.68		12,815.98							
Virginia and Truckee Railway	16,388.66	17,505.49										
Western Pacific Railway												
Totals	\$522,905.51	\$673,019.44	\$986,534.63	\$1,701,167.98	\$249,944.90	\$256,090.28	\$7.56	\$32.99				

TOTAL TAXES PAID IN VARIOUS STATES

Railroad	Oregon		Various		Total taxes paid	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway					\$5,942.95	\$3,449,886.04
Barnwell and Searchlight Railway				\$2,839,157.84	9,141.46	1,103.52
Bullfrog-Goldfield Railroad					1,102,324.48	14,925.20
Central Pacific Railway	\$204.00	\$1,752.80	\$820.70	\$65,268.37	4,411.29	1,414,884.76
Eureka and Palisade Railway					45,069.57	4,397.27
Las Vegas and Tonopah Railroad					77,062.84	30,529.53
Nevada and California Railway				\$770.60	12,450.35	111,485.75
Nevada-California-Oregon Railway				\$2,253.43	4,684.10	16,652.03
Nevada Central Railroad						4,372.05
Nevada Copper Belt Railroad						586.00
Nevada Northern Railway					21,101.00	36,969.97
San Pedro, Los Angeles and Salt Lake Railroad			\$335.48	\$5,962.82	285,453.61	292,458.89
Silver Peak Railroad					1,055.16	1,199.93
Southern Pacific Company	246.17	\$27.63	\$142,603.24	\$35,020.13	251,543.07	131,920.17
Tonopah and Goldfield Railroad				\$1,779.62	45,850.66	36,234.34
Tonopah and Tidewater Railroad			\$1,000.00	\$1,000.00	21,822.99	19,060.80
Virginia and Truckee Railway					16,388.66	17,505.49
Western Pacific Railway						
Totals	\$450.17	\$1,465.12	\$143,959.42	\$2,961,212.81	\$1,903,802.19	\$5,584,091.74

NOTE.—Taxes paid in various States: ^aCentral Pacific Railway—Taxes paid in Wyoming. ^bSan Pedro, Los Angeles and Salt Lake Railroad—Illinois, \$15.04; general, \$20.44. ^cSouthern Pacific Company—Arizona, \$15,481.49; Kentucky, \$127,171.75. ^dTonopah and Tidewater Railroad—Taxes paid in New Jersey, ^eAtchison, Topeka and Santa Fé Railway—Taxes paid in Illinois, \$175,157.68; Iowa, \$14,383.67; Missouri, \$92,954.87; Kansas, \$1,096,681.72; Oklahoma, \$595,659.21; Nebraska, \$238.29; Colorado, \$175,291.10; New Mexico, \$301,386.47; Texas, \$9,477.88; Arizona, \$73,421.83; New York, \$171.05; Georgia, \$5.35; Ohio, \$2.84; Canada, \$14.56; Federal corporation tax, \$699,852.37. ^fCentral Pacific Railway—Taxes to United States Government, \$65,268.37. ^gNevada and California Railway—Taxes to United States Government, \$770.60. ^hNevada-California-Oregon Railway—Taxes to United States Government, \$2,253.43. ⁱSan Pedro, Los Angeles and Salt Lake Railroad—Taxes paid in Illinois, \$15.04; Colorado, \$8.75; general, \$5,939.08. ^jSouthern Pacific Company—Taxes paid in Arizona, \$10,787.38; Kentucky, \$24,232.77. ^kTonopah and Goldfield Railroad—Taxes paid in Pennsylvania, \$1,779.62. ^lTonopah and Tidewater Railroad—Taxes paid in New Jersey, \$1,000.

NOTE.—Italic figures denote taxes refunded.

CONSUMPTION OF FUEL BY LOCOMOTIVES

Railroad	Coal—Tons		Wood—Cords		Fuel oil—Gallons	
	1909	1910	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway						
Barnwell and Searchlight Railway					72,750	74,750
Bullfrog-Goldfield Railroad	187				587,393	559,438
Central Pacific Railway						
Eureka and Palisade Railway	4,855	4,179				
Las Vegas and Tonopah Railroad						
Nevada and California Railway	23,869				1,278,257	959,127
Nevada-California-Oregon Railway	18				2,223,858	
Nevada Central Railroad	913	899	2		921,089	983,062
Nevada Copper Belt Railroad						*1,300
Nevada Northern Railway	19,851	29,152				*31,280
San Pedro, Los Angeles and Salt Lake Railroad	85,565	77,796			30,916,910	25,646,694
Silver Peak Railroad	198	61				
Southern Pacific Company	354,719	310,416	810	329	321,170,138	399,266,196
Tonopah and Goldfield Railroad	9,943	308			762,178	2,218,615
Tonopah and Tidewater Railroad					337,390	320,631
Virginia and Truckee Railway	640	447	1,701	1,660	397,226	469,292
Western Pacific Railway						
Totals	500,758	423,258	2,513	1,969	858,687,177	480,580,365

*Gasoline.

CONSUMPTION OF FUEL BY LOCOMOTIVES

Railroad	Total fuel consumed— Tons		Average cost per ton at distribution point	
	1909	1910	1909	1910
Atchison, Topeka and Santa Fé Railway				
Barnwell and Searchlight Railway	485	499	\$1.77	\$2.16
Bullfrog-Goldfield Railroad	4,886	4,475	3.19	3.57
Central Pacific Railway				
Eureka and Palisade Railway	4,855	4,179	4.98	4.88
Las Vegas and Tonopah Railroad	7,609	5,709	7.498	5.988
Nevada and California Railway	37,106		5.65	
Nevada-California-Oregon Railway	5,508	5,852	4.062	5.872
Nevada Central Railroad	913	904	6.50	6.50
Nevada Copper Belt Railroad		12		
Nevada Northern Railway	19,851	29,152	5.15	5.15
San Pedro, Los Angeles and Salt Lake Railroad	289,594	230,454	2.72	2.83
Silver Peak Railroad	198	61	19.50	14.00
Southern Pacific Company	2,286,860	2,687,166	2.26	
Tonopah and Goldfield Railroad	15,128	15,401	11.181	6.228
Tonopah and Tidewater Railroad	2,669	2,565	3.00	3.56
Virginia and Truckee Railway	4,328	4,629		
Western Pacific Railway				
Totals	2,640,006	2,991,058		

**OFFICERS OF RAILROAD COMPANIES OPERATING IN NEVADA
ON JUNE 30, 1910****Atchison, Topeka and Santa Fé Railway Company**

Directors—Edward P. Ripley, Chicago, Ill.; Byron L. Smith, Chicago, Ill.; Charles Steele, New York, N. Y.; Howel Jones, Topeka, Kans.; H. Rieman Duval, New York, N. Y.; Thomas P. Fowler, New York, N. Y.; Walker D. Hines, New York, N. Y.; Charles S. Gleed, Topeka, Kans.; Edward J. Berwind, New York, N. Y.; John G. McCullough, Vermont; Henry C. Frick, Pittsburgh, Pa.; Andrew C. Jobes, Wichita, Kans.; Benjamin P. Cheney, Boston, Mass.; Paul Morton, New York, N. Y.; T. DeWitt Cuyler, Philadelphia, Pa.

General Officers—President, E. P. Ripley, Chicago, Ill.; Vice-President, J. W. Kendrick, Chicago, Ill.; Vice-President, G. T. Nicholson, Chicago, Ill.; Vice-President, W. B. Jansen, Chicago, Ill.; Vice-President, W. E. Hodges, Chicago, Ill.; Vice-President, W. B. Storey, Jr., Chicago, Ill.; Secretary and Treasurer, E. L. Copeland, Topeka, Kans.; Assistant Secretary and Treasurer, G. Holterhoff, Jr., Los Angeles, Cal.; General Counsel, Walker D. Hines, New York, N. Y.; General Solicitor, Gardiner Lathrop, Chicago, Ill.; Comptroller, D. L. Gallup, New York, N. Y.; Deputy Comptroller, A. E. Waterhouse, New York, N. Y.; General Auditor, W. E. Bailey, Chicago, Ill.; Assistant General Auditor, J. E. Baxter, Chicago, Ill.; Assistant General Auditor, A. L. Conrad, Chicago, Ill.; General Manager Eastern Lines, J. E. Hurley, Topeka, Kans.; General Manager Western Lines, C. W. Kouns, Amarillo, Tex.; General Manager Coast Lines, A. G. Wells, Los Angeles, Cal.; Chief Engineer (System), C. A. Morse, Topeka, Kans.; General Superintendent, F. C. Fox, Topeka, Kans.; General Superintendent, H. W. Sharp, Newton, Kans.; General Superintendent, R. J. Parker, La Junta, Colo.; General Superintendent, I. L. Hibbard, Los Angeles, Cal.; Freight Traffic Manager, F. B. Houghton, Chicago, Ill.; Passenger Traffic Manager, W. J. Black, Chicago, Ill.; General Freight Agent, J. R. Koontz, Topeka, Kans.; General Freight Agent, W. G. Barnwell, Los Angeles, Cal.; General Passenger Agent, J. M. Connell, Topeka, Kans.; Land Commissioner, Howel Jones, Topeka, Kans.

Barnwell and Searchlight Railway Company

Officers same as Atchison, Topeka and Santa Fé Railway.

Bullfrog-Goldfield Railroad Company

Directors—C. B. Zabriskie, New York, N. Y.; DeWitt Van Buskirk, Bayonne, N. J.; Henry W. Biddle, Philadelphia, Pa.; Rudolph Ellis, Philadelphia, Pa.; C. A. Higbee, Philadelphia, Pa.; W. Hinkle Smith, Philadelphia, Pa.; John S. Cook, Goldfield, Nevada.

Principal Officers—President, C. B. Zabriskie, New York, N. Y.; Vice-President, W. Hinkle Smith, Philadelphia, Pa.; Secretary and Treasurer, Clyde A. Heller, Philadelphia, Pa.; Auditor, B. W. Fernald, Los Angeles, Cal.; General Superintendent, John Ryan, Stagg, Cal.; Traffic Manager, W. R. Alberger, Los Angeles, Cal.

Central Pacific Railway Company

Directors—W. H. Bancroft, Salt Lake City, Utah; E. E. Calvin, San Francisco, Cal.; W. F. Herrin, San Francisco, Cal.; Wm. Hood, San Francisco, Cal.; G. L. King, San Francisco, Cal.; R. S. Lovett, New York, N. Y.; C. H. Redington, San Francisco, Cal.; W. R. Scott, San Francisco, Cal.; Paul Shoup, San Francisco, Cal.

Principal Officers—President, R. S. Lovett, New York, N. Y.; Vice-President, W. F. Herrin, San Francisco, Cal.; Vice-President, E. E. Calvin, San Francisco, Cal.; Second Vice-President, Wm. Mahl, New York, N. Y.; Third Vice-President, C. H. Redington, San Francisco, Cal.; Secretary, G. L. King, San Francisco, Cal.; Treasurer, A. K. Van Deventer, New York, N. Y.; Chief Council, W. F. Herrin, San Francisco, Cal.; Comptroller, Wm. Mahl, New York, N. Y.; Auditor, A. D. McDonald, San Francisco, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Land Commissioner, B. A. McAllaster, San Francisco, Cal.

Eureka and Palisade Railway Company

Directors—M. L. Requa, San Francisco, Cal.; H. H. Taylor, San Francisco, Cal.; Charles Read, Salt Lake City, Utah; Chas. L. Rood, Salt Lake City, Utah; G. D. Abbott, San Francisco, Cal.

Principal Officers—President, M. L. Requa, San Francisco, Cal.; Secretary, G. D. Abbott, San Francisco, Cal.; Treasurer, G. D. Abbott, San Francisco, Cal.; General Counsel, Curtis H. Lindley, San Francisco, Cal.; Superintendent, G. D. Abbott, San Francisco, Cal.; Assistant Superintendent, A. R. Randolph, Palisade, Nevada.

Las Vegas and Tonopah Railroad Company

Directors—W. A. Clark, Butte, Mont.; R. C. Kerens, St. Louis, Mo.; J. Ross Clark, Los Angeles, Cal.; C. O. Whittemore, Los Angeles, Cal.; W. A. Clark, Jr., Los Angeles, Cal.; Walter M. Clark, Los Angeles, Cal.; W. H. Comstock, Los Angeles, Cal.

Principal Officers—President, J. Ross Clark, Los Angeles, Cal.; Vice-President, C. O. Whittemore, Los Angeles, Cal.; Secretary, W. H. Comstock, Los Angeles, Cal.; Acting Treasurer, J. Q. Goss, Jr., Los Angeles, Cal.; Attorney or General Counsel, C. O. Whittemore, Los Angeles, Cal.; Auditor, J. Q. Goss, Jr., Los Angeles, Cal.; Chief Engineer, Arthur Maguire, Los Angeles, Cal.; Superintendent, F. M. Grace, Las Vegas, Nevada; Traffic Manager, J. H. Brown, Los Angeles, Cal.

Nevada and California Railway Company

Directors—E. E. Calvin, San Francisco, Cal.; P. F. Dunne, San Francisco, Cal.; W. F. Herrin, San Francisco, Cal.; Wm. Hood, San Francisco, Cal.; C. H. Redington, San Francisco, Cal.

Principal Officers—President, E. E. Calvin, San Francisco, Cal.; Vice-President, William Hood, San Francisco, Cal.; Secretary, G. L. King, San Francisco, Cal.; Treasurer, C. H. Redington, San Francisco, Cal.; Auditor, A. D. McDonald, San Francisco, Cal.

Nevada-California-Oregon Railway

Directors—D. C. Moran, New York, N. Y.; A. D. Moran, New York, N. Y.; T. F. Dunaway, Reno, Nevada; F. R. Lewis, Reno, Nevada; A. H. Manning, Reno, Nevada.

Principal Officers—President, D. C. Moran, New York, N. Y.; Vice-President, T. F. Dunaway, Reno, Nevada; Secretary, F. R. Lewis, Reno, Nevada; Treasurer, A. D. Moran, New York, N. Y.; General Counsel, H. J. Barry, Reno, Nevada; Auditor, F. R. Lewis, Reno, Nevada; Assistant Secretary, Chas. Moran, New York, N. Y.; General Manager, T. F. Dunaway, Reno, Nevada; Chief Engineer, G. S. Oliver, Reno, Nevada; Superintendent, W. A. Dunaway, Reno, Nevada; Traffic Manager, J. M. Crawley, Reno, Nevada.

The Nevada Central Railroad Company

Directors—J. G. P. Stokes, New York, N. Y.; I. N. P. Stokes, New York, N. Y.; C. Brainerd, New York, N. Y.; J. W. McCullough, New York, N. Y.; R. E. Steiner, Austin, Nevada; H. W. Dyer, Austin, Nevada; J. M. Hiskey, Austin, Nevada.

Principal Officers—President, J. G. P. Stokes, New York, N. Y.; First Vice-President, C. Brainerd, New York, N. Y.; Secretary and Treasurer, J. M. Hiskey, Austin, Nevada; Auditor, J. M. Hiskey, Austin, Nevada; Assistant Auditor, H. W. Dyer, Austin, Nevada; Assistant Treasurer, J. W. McCullough, New York, N. Y.; General Manager, J. W. McCullough, New York, N. Y.; General Superintendent, J. M. Hiskey, Austin, Nevada.

Nevada Copper Belt Railroad Company

Directors—W. C. Orem, Salt Lake City, Utah; D. McVichie, Salt Lake City, Utah; L. H. Curtis, Salt Lake City, Utah; T. W. Boyer, Salt Lake City, Utah; F. M. Orem, Salt Lake City, Utah; J. G. Berryhill, Des Moines, Iowa; J. J. Corum, Salt Lake City, Utah.

Principal Officers—President, W. C. Orem, Salt Lake City, Utah; First Vice-President, D. McVichie, Salt Lake City, Utah; Second Vice-President, J. G. Berryhill, Des Moines, Iowa; Secretary, F. M. Orem, Salt Lake City, Utah; Treasurer, F. M. Orem, Salt Lake City, Utah; Auditor, F. J. Sullivan, Salt Lake City, Utah; General Manager, D. McVichie, Salt Lake City, Utah; Chief Engineer, S. S. Arentz, Mason, Nevada; Traffic Manager and Superintendent, G. M. Fraser, Mason, Nevada.

Nevada Northern Railway Company

Directors—D. Guggenheim, New York, N. Y.; S. W. Eccles, New York, N. Y.; W. B. Thompson, New York, N. Y.; F. W. Hills, New York, N. Y.; C. H. Kuhne, Philadelphia, Pa.; D. C. Jackling, Salt Lake City, Utah; W. H. Smith, Philadelphia, Pa.; Jas. Phillips, Jr., New York, N. Y.; W. E. Bennett, New York, N. Y.

Principal Officers—Chairman of the Board, D. Guggenheim, New York, N. Y.; President, S. W. Eccles, New York, N. Y.; First Vice-President, D. C. Jackling, Salt Lake City, Utah; Second Vice-President, L. G. Cannon, East Ely, Nevada; Secretary, W. E. Bennett, New York, N. Y.; Treasurer, C. K. Lipman, New York, N. Y.; General Solicitor, C. H. Lindley, San Francisco, Cal.; Comptroller, F. W. Hills, New York, N. Y.; Auditor, R. S. Durkee, East Ely, Nevada; General Manager, L. G. Cannon, East Ely, Nevada; General Superintendent, T. J. Duddleson, East Ely, Nevada.

San Pedro, Los Angeles and Salt Lake Railroad Company

Directors—W. A. Clark, Butte, Mont.; R. S. Lovett, New York, N. Y.; Wm. Mahl, New York, N. Y.; R. C. Kerens, St. Louis, Mo.; Thos. Kerens, Salt Lake City, Utah; W. H. Bancroft, Salt Lake City, Utah; J. Ross Clark, Los Angeles, Cal.; W. R. Kelley, Los Angeles, Cal.; H. I. Bettis, Los Angeles, Cal.; W. G. Kerckhoff, Los Angeles, Cal.; T. F. Miller, Los Angeles, Cal.; W. H. Comstock, Los Angeles, Cal.

Principal Officers—President, W. A. Clark, New York, N. Y.; First Vice-President, W. H. Bancroft, Salt Lake City, Utah; Second Vice-President, J. Ross Clark, Los Angeles, Cal.; Secretary, W. H. Comstock, Los Angeles, Cal.; Treasurer, W. H. Leete, Los Angeles, Cal.; General Counsel, W. R. Kelley, Los Angeles, Cal.; Auditor, H. I. Bettis, Los Angeles, Cal.; General Manager, R. E. Wells, Los Angeles, Cal.; Chief Engineer, E. G. Tilton, Los Angeles, Cal.; Traffic Manager, F. A. Wann, Los Angeles, Cal.; General Freight Agent, T. M. Sloan, Los Angeles, Cal.; General Passenger Agent, T. C. Peck, Los Angeles, Cal.

Silver Peak Railroad Company

Directors—G. T. Oliver, Pittsburg, Pa.; Edw. Jussen, Blair, Nevada; Wm. Fleim, Pittsburg, Pa.; S. H. Fine, Blair, Nevada; R. A. Lennon, Blair, Nevada.

Principal Officers—President, G. T. Oliver, Pittsburg, Pa.; First Vice-President, Edw. Jussen, Blair, Nevada; Secretary, R. A. Lennon, Blair, Nevada; General Counsel, Bartlett & Thatcher, Tonopah, Nevada; Auditor, S. B. Kelley, Blair, Nevada; General Manager, Edw. Jussen, Blair, Nevada; General Freight and Passenger Agent, R. A. Lennon, Blair, Nevada.

Southern Pacific Company

Directors—H. B. Cutting, New York, N. Y.; H. W. DeForest, Oyster Bay, N. Y.; Robert Goelet, Newport, R. I.; Robert H. Goelet, Newport, R. I.; Marvin Hughitt, Chicago, Ill.; H. E. Huntington, New York, N. Y.; O. H. Kahn, Morristown, N. J.; Robert S. Lovett, New York, N. Y.; C. H. Mackay, New York, N. Y.; Ogden Mills, Staatsburg, N. Y.; C. A. Peabody, New York, N. Y.; Wm. Rockefeller, New York, N. Y.; M. L. Schiff, Oyster Bay, N. Y.; W. V. S. Thorne, New York, N. Y.; F. A. Vanderlip, New York, N. Y.

Principal Officers—Chairman of the Board and President, Robert S. Lovett, New York, N. Y.; Vice-Presidents: J. C. Stubbs, Chicago, Ill.; J. Kruttschnitt, Chicago, Ill.; W. F. Herrin, San Francisco, Cal.; Wm. Mahl, New York, N. Y.; E. E. Calvin, San Francisco, Cal.; E. C. McCormick, San Francisco, Cal.; Secretary, Alex. Millar, New York, N. Y.; Treasurer, A. K. Van Deventer, New York, N. Y.; Chief Counsel, W. F. Herrin, San Francisco, Cal.; General Attorney, Maxwell Evarts, New York, N. Y.; Comptroller, Wm. Mahl, New York, N. Y.; Assistant Comptroller, H. B. Johnson, New York, N. Y.; General Auditor, C. B. Seger, Chicago, Ill.; Auditor, A. D. McDonald, San Francisco, Cal.; Director of Maintenance and Operation, J. Kruttschnitt, Chicago, Ill.; Assistant Director of Maintenance and Operation, W. B. Scott, Chicago, Ill.; General Manager, E. E. Calvin, San Francisco, Cal.; Assistant General Manager, W. R. Scott, San Francisco, Cal.; General Superintendents: J. M. Davis, Salt Lake City, Utah; H. V. Platt, Los Angeles, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Traffic Director, J. C. Stubbs, Chicago, Ill.; General Freight Agent, G. W. Luce, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; Land Commissioner, B. A. McAllister, San Francisco, Cal.

SOUTHERN PACIFIC COMPANY—LINES EAST OF SPARKS, NEVADA

Vice-President and General Manager, W. H. Bancroft, Salt Lake City, Utah; General Superintendent, E. C. Manson, Salt Lake City, Utah; Superintendent, T. F. Rowlands, Ogden, Utah; Assistant Superintendent, F. W. Easton, Ogden, Utah; Assistant Superintendent, Thos. Fitzgerald, Sparks, Nevada; Assistant Superintendent, D. J. Malone, Ogden, Utah; Assistant Superintendent, W. J. Toy, Ogden, Utah; Assistant Superintendent, T. C. Smith, Ogden, Utah; Assistant Superintendent, H. L. Bell, Sparks, Nevada; Assistant Superintendent, D. Hickey, Sparks, Nevada; Assistant Superintendent T. A. McKinstry, Sparks, Nevada; Assistant Superintendent, S. E. Canady, Sparks, Nevada; Superintendent Motive Power and Machinery, J. F. Dunn, Salt Lake City, Utah; Consulting Engineer, J. D. Isaacs, Chicago, Ill.; Chief Engineer, Wm. Ashton, Salt Lake City, Utah; Roadmasters: Thomas McKenna, Carlin, Nevada; A. E. Moquist, Wells, Nevada; John Reddy, Ogden, Utah; Frank Reilly, Mina, Nevada; J. E. Toombs, Sparks, Nevada; Traffic Passenger Manager, Gerret Fort, Omaha, Nebr.; General Passenger Agent, D. E. Burley, Salt Lake City, Utah; Assistant General Passenger Agent, D. S. Spencer, Salt Lake City, Utah; General Freight Agent, J. A. Reeves, Salt Lake City, Utah; Assistant General Freight Agents, F. H. Plaisted and C. I. Tuttle, Salt Lake City, Utah; General Purchasing Agent, A. E. Hutchinson, Salt Lake City, Utah.

Tonopah and Goldfield Railroad Company

Directors—J. S. Austin, Philadelphia, Pa.; Samuel Bell, Jr., Philadelphia, Pa.; M. B. Cutter, Philadelphia, Pa.; C. A. Daniel, Philadelphia, Pa.; C. A. Higbee, Philadelphia, Pa.; C. E. Knox, Berkeley, Cal.; C. R. Miller, Philadelphia, Pa.; H. D. Moore, Philadelphia, Pa.; G. S. Nixon, Winnemucca, Nevada; R. G. Park, Philadelphia, Pa.; W. M. Potts, Wyebrooke, Pa.; I. H. Whiteman, Wilmington, Del.; Geo. Wingfield, Reno, Nevada.

Principal Officers—President, M. B. Cutter, Philadelphia, Pa.; Second Vice-President, J. S. Austin, Philadelphia, Pa.; Secretary, W. F. Henshaw, Philadelphia, Pa.; Treasurer, C. A. Higbee, Philadelphia, Pa.; Auditor, A. J. Lyon, Goldfield, Nevada; Assistant Treasurer, W. W. Charles, Tonopah, Nevada; General Manager, M. B. Cutter, Philadelphia, Pa.; Chief Engineer, R. W. Cattermole, Goldfield, Nevada; General Superintendent, H. R. Hanlin, Goldfield, Nevada; Traffic Manager, W. D. Forster, Goldfield, Nevada.

Tonopah and Tidewater Railroad Company

Directors—F. M. Smith, Oakland, Cal.; De Witt Van Buskirk, New York, N. Y.; C. B. Zabriskie, New York, N. Y.; J. W. Hardenberg, Jersey City, N. J.; J. A. Middleton, New York, N. Y.; C. S. Noe, Bayonne, N. J.; Geo. Carragan, Bayonne, N. J.

Principal Officers—President, F. M. Smith, Oakland, Cal.; Vice-President, De Witt Van Buskirk, New York, N. Y.; Secretary and Treasurer, C. B. Zabriskie, New York, N. Y.; General Solicitor, De Witt Van Buskirk, New York, N. Y.; General Counsel, W. P. Johnson, San Francisco, Cal.; Auditor, B. W. Fernald, Los Angeles, Cal.; General Manager, John Ryan, Stagg, Cal.; Superintendent, W. W. Cahill, Stagg, Cal.; Traffic Manager, W. R. Alberger, Los Angeles, Cal.

Virginia and Truckee Railway

Directors—Ogden Mills, New York, N. Y.; W. E. Sharon, Virginia City, Nevada; J. W. Eckley, Virginia City, Nevada; W. E. F. Deal, Virginia City, Nevada; Jas. Newlands, Jr., San Francisco, Cal.; G. T. Mills, Carson City, Nevada; A. M. Ardery, Carson City, Nevada; E. B. Yerington, Carson City, Nevada.

Principal Officers—President, Ogden Mills, New York, N. Y.; First Vice-President, A. M. Ardery, Carson City, Nevada; Secretary, E. B. Yerington, Carson City, Nevada; Treasurer, Agency Bank of California, Virginia City, Nevada; General Counsel, W. E. F. Deal, Virginia City, Nevada; Auditor, E. B. Yerington, Carson City, Nevada; General Manager, A. M. Ardery, Carson City, Nevada; Chief Engineer, W. H. Kirk, Carson City, Nevada; Roadmaster, C. M. Hibbets, Carson City, Nevada; General Freight and Passenger Agent, E. B. Yerington, Carson City, Nevada.

Western Pacific Railway Company

Directors—G. J. Gould, New York, N. Y.; E. T. Jeffrey, New York, N. Y.; Edwin Hawley, New York, N. Y.; F. W. M. McCutchoon, New York, N. Y.; A. H. Calet, New York, N. Y.; S. C. Mathews, New York, N. Y.; C. H. Schlacks, San Francisco, Cal.; J. F. Evans, San Francisco, Cal.; C. M. Levey, San Francisco, Cal.; Warren Olney, San Francisco, Cal.; Warren Olney, Jr., San Francisco, Cal.; W. J. Shotwell, San Francisco, Cal.; C. W. Slack, San Francisco, Cal.

Principal Officers—President, E. T. Jeffrey, New York, N. Y.; First Vice-President, C. H. Slack, San Francisco, Cal.; Second Vice-President and General Manager, C. M. Levey, San Francisco, Cal.; Secretary, W. G. Bruen, San Francisco, Cal.; Treasurer, Charles Elsey, San Francisco, Cal.; General Attorney, Warren Olney, Jr., San Francisco, Cal.; General Counsel, F. W. M. McCutchoon, New York, N. Y.; General Auditor, J. F. Evans, San Francisco, Cal.; Chief Engineer, T. J. Wyche, San Francisco, Cal.

**TABULATION OF FIGURES DRAWN FROM MONTHLY REPORTS
OF RAILROADS OPERATING IN NEVADA, SHOWING
INTRASTATE EARNINGS (GROSS), BY MONTHS, FOR THE
YEAR ENDING JUNE 30, 1910.**

MONTHLY INTRASTATE FREIGHT REVENUES OF VARIOUS RAILROADS IN NEVADA

Railroad	July, 1909	August, 1909	September, 1909	October, 1909	November, 1909	December, 1909	Total, six months, 1909
Barnwell and Searchlight Railway							
Bullfrog-Goldfield Railroad	\$1,155.08	\$877.81	\$724.84	\$424.21	\$376.64	\$352.50	\$3,911.08
Eureka and Palisade Railway	406.37	337.26	806.62	992.22	1,046.47	637.06	4,225.99
Las Vegas and Tonopah Railroad	1,205.69	907.27	1,318.13	851.72	643.71	713.42	5,639.94
Nevada and California Railway	9,987.78	9,018.11	10,137.58	12,063.69	5,214.06	14,140.12	60,551.34
Nevada-California-Oregon Railway	4,284.64	4,246.96	4,490.24	5,267.31	3,581.02	2,949.48	24,859.65
Nevada Central Railroad	451.06	327.08	523.33	500.48	542.97	472.51	2,817.43
Nevada Copper Belt Railroad							
Nevada Northern Railway	43,645.55	49,188.74	48,796.34	49,214.13	47,581.17	38,732.99	277,158.92
San Pedro, Los Angeles and Salt Lake Railroad	545.27	1,184.21	794.54	528.21	652.28	460.38	4,164.89
Silver Peak Railroad							
Southern Pacific Company	25,572.59	26,522.52	50,142.27	75,671.15	10,335.23	5,667.18	182,576.98
Tonopah and Goldfield Railroad	16,315.49	17,317.37	18,174.23	19,597.81	15,951.94	17,323.34	104,680.18
Tonopah and Tidewater Railroad	110.13	60.16	71.05	63.42	18.89	60.13	383.78
Virginia and Truckee Railway	6,012.99	5,921.72	6,098.87	7,277.90	7,339.74	5,521.22	38,772.44
Totals	\$109,692.64	\$115,909.21	\$142,078.04	\$172,442.25	\$98,864.12	\$75,785.96	\$708,742.22

NOTE—Italic figures represent deficit.

MONTHLY INTRASTATE FREIGHT REVENUES OF VARIOUS RAILROADS IN NEVADA

Railroad	January, 1910	February, 1910	March, 1910	April, 1910	May, 1910	June, 1910	Total, six months, 1910
Barnwell and Searchlight Railway							
Bullfrog-Goldfield Railroad	\$512.36	\$687.48	\$578.67	\$462.17	\$312.29	\$333.44	\$2,896.41
Eureka and Palisade Railway	754.72	1,382.20	43.71				2,180.63
Las Vegas and Tonopah Railroad	1,131.86	2,679.89	505.61	426.09	756.25	1,023.58	6,528.40
Nevada and California Railway	6,415.75	10,966.11	7,138.73	6,014.32	8,972.96	8,256.84	47,754.73
Nevada-California-Oregon Railway	2,503.05	2,627.99	2,710.05	2,273.45	2,702.73	2,790.48	15,607.75
Nevada Central Railroad	239.25	273.10	2.52	96.72	267.21	468.71	1,406.51
Nevada Copper Belt Railroad			908.52	1,366.56	1,198.78	722.35	4,225.23
Nevada Northern Railway	35,612.19	42,503.16	63,649.36	60,755.27	68,031.70	70,845.21	341,396.89
San Pedro, Los Angeles and Salt Lake Railroad ..	218.52	263.70	228.52	352.91	719.66	386.83	2,170.14
Silver Peak Railroad	156.77	70.44	104.02	125.80	56.24	68.81	680.08
Southern Pacific Company	10,484.77	5,763.27	3,239.41	6,190.36	11,867.02	11,516.13	15,910.70
Tonopah and Goldfield Railroad	15,141.46	13,706.57	15,718.48	14,435.82	18,183.58	13,645.78	95,831.69
Tonopah and Tidewater Railroad	37.20	70.29	47.69	10.34	102.68	82.62	330.14
Virginia and Truckee Railway	4,344.52	4,976.49	4,614.46	4,874.33	5,414.54	5,689.32	29,913.68
Totals	\$56,842.00	\$65,980.69	\$90,439.77	\$85,010.76	\$118,584.68	\$120,835.10	\$566,722.96

NOTE.—Italic figures represent deficit. Southern Pacific Company deficits accounted for by the fact that various shipments of cattle originally consigned to intrastate points were afterwards reconsigned to interstate points under the feed-in-transit privileges established by the company, thus necessitating the reduction of the same from the intrastate revenue.

TOTAL MONTHLY INTRASTATE PASSENGER REVENUES OF VARIOUS RAILROADS IN NEVADA

Railroad	July, 1909	August, 1909	September, 1909	October, 1909	November, 1909	December, 1909	Total, six months, 1909
Barnwell and Searchlight Railway		\$0.58		\$1.16	\$0.58		\$2.32
Bullfrog-Goldfield Railroad	\$1,884.07	1,660.45	\$1,104.38	1,113.62	1,042.90	\$1,092.97	7,898.39
Eureka and Palisade Railway	1,327.86	1,707.10	1,615.62	1,810.47	1,918.65	1,778.20	10,157.79
Las Vegas and Tonopah Railroad	2,299.90	2,334.02	2,539.96	3,292.24	2,685.00	1,716.05	14,867.17
Nevada and California Railway	10,420.70	10,144.98	9,089.65	8,445.05	7,742.15	7,449.01	53,301.49
Nevada-California-Oregon Railway	1,987.28	2,025.73	3,843.24	1,723.61	1,636.96	1,374.31	12,591.08
Nevada Central Railroad	1,613.50	1,745.25	1,406.96	1,752.36	2,080.06	1,457.00	10,005.71
Nevada Copper Belt Railroad							
Nevada Northern Railway	8,529.75	8,027.34	8,459.24	9,072.34	8,453.11	8,773.31	51,315.09
San Pedro, Los Angeles and Salt Lake Railroad	1,678.57	1,911.83	1,618.14	2,013.15	1,669.41	1,472.31	10,363.41
Silver Peak Railroad							
Southern Pacific Company	22,271.62	22,618.40	22,613.82	23,206.37	21,440.08	18,786.58	130,945.87
Tonopah and Goldfield Railroad	10,640.68	8,041.78	8,588.20	8,474.50	7,352.46	6,735.01	49,832.63
Tonopah and Tidewater Railroad	196.69	128.55	158.46	146.86	142.57	185.55	958.68
Virginia and Truckee Railway	8,973.38	6,568.08	6,435.53	5,568.47	5,527.25	6,633.84	39,704.55
Totals	\$71,823.94	\$66,912.04	\$67,483.09	\$66,619.79	\$61,641.18	\$57,464.14	\$391,944.18

TOTAL MONTHLY INTRASTATE PASSENGER REVENUES OF VARIOUS RAILROADS IN NEVADA

Railroad	January, 1910	February, 1910	March, 1910	April, 1910	May, 1910	June, 1910	Total six months, 1910
Barnwell and Searchlight Railway			\$0.58	\$0.58		\$0.58	\$1.74
Bullfrog-Goldfield Railroad	\$531.55	\$354.05	1,276.53	1,104.10	\$1,078.00	922.50	5,866.73
Eureka and Palisade Railway	1,508.55	1,296.05	<i>25.95</i>	<i>4.00</i>			2,764.65
Las Vegas and Tonopah Railroad	1,540.77	1,061.63	1,279.52	1,189.49	1,411.61	1,411.73	7,894.75
Nevada and California Railway	6,961.85	6,076.00	8,412.15	7,781.43	8,865.99	8,816.42	48,913.84
Nevada-California-Oregon Railway	1,089.42	1,027.00	1,723.98	1,884.58	1,896.47	1,942.04	9,563.49
Nevada Central Railroad	1,245.45	1,005.55	45.55	946.55	1,006.90	1,315.25	5,567.25
Nevada Copper Belt Railroad			894.25	717.30	1,153.65	818.55	3,573.75
Nevada Northern Railway	7,522.49	6,297.44	7,876.82	7,789.32	8,157.80	6,657.11	44,301.06
San Pedro, Los Angeles and Salt Lake Railroad	280.30	211.96	331.03	462.12	838.82	1,096.66	3,220.89
Silver Peak Railroad	583.85	374.02	602.67	361.70	222.30	386.50	2,541.14
Southern Pacific Company	17,762.40	16,805.28	20,154.67	24,233.41	22,532.12	22,835.85	124,323.73
Tonopah and Goldfield Railroad	5,498.16	5,284.91	6,956.27	6,499.22	7,212.11	7,986.83	39,437.50
Tonopah and Tidewater Railroad	107.90	110.73	168.27	131.34	107.20	115.70	741.14
Virginia and Truckee Railway	5,452.57	4,482.80	6,559.80	6,447.39	8,056.47	8,882.12	39,831.15
Totals	\$50,065.36	\$44,977.42	\$56,246.14	\$59,544.53	\$62,541.54	\$63,147.84	\$336,542.83

Note—Italic figures represent deficit.

TOTAL ALL OTHER REVENUE FROM TRANSPORTATION (MONTHLY) OF RAILROADS IN NEVADA

Railroad	July, 1909	August, 1909	September, 1909	October, 1909	November, 1909	December, 1909	Total six months, 1909
Barnwell and Searchlight Railway		\$37.67	\$25.04	\$28.27	\$118.24	\$118.20	\$327.42
Bullfrog-Goldfield Railroad	\$250.11	264.94	155.31	127.74	194.28	171.85	1,164.23
Eureka and Palisade Railway							
Las Vegas and Tonopah Railroad	528.74	584.32	397.30	647.98	496.74	459.52	3,112.60
Nevada and California Railway	2,127.82	4,896.38	2,132.63	2,456.04	2,599.34	161.81	14,377.02
Nevada-California-Oregon Railway	349.94	364.50	345.41	339.41	319.40	308.64	2,027.30
Nevada Central Railroad							
Nevada Copper Belt Railroad							
Nevada Northern Railway	135.00		30.00	470.00	1,360.00	180.00	2,175.00
San Pedro, Los Angeles and Salt Lake Railroad							
Silver Peak Railroad							
Southern Pacific Company	1,079.37	1,148.61	1,223.31	1,385.97	1,338.55	786.00	6,971.81
Tonopah and Goldfield Railroad	3,386.18	4,474.06	4,358.21	4,837.81	4,067.83	4,487.63	25,552.32
Tonopah and Tidewater Railroad	21.41	25.30	15.24	16.24	19.29	11.59	109.07
Virginia and Truckee Railway	64.73	65.82	65.32	83.41	82.40	49.73	411.41
Totals	\$7,891.30	\$11,862.20	\$8,747.77	\$10,395.87	\$10,586.07	\$6,744.97	\$56,228.18

REPORT OF THE RAILROAD COMMISSION OF NEVADA

TOTAL ALL OTHER REVENUE FROM TRANSPORTATION (MONTHLY) OF RAILROADS IN NEVADA

Railroad	January, 1910	February, 1910	March, 1910	April, 1910	May, 1910	June, 1910	Total, six months, 1910
Barnwell and Searchlight Railway	\$113.38	\$109.30	\$121.83	\$108.45	\$98.60	\$446.96	\$698.52
Bullfrog-Goldfield Railroad	123.40	246.53	133.29	187.28	133.90	148.33	972.82
Eureka and Palisade Railway							
Las Vegas and Tonopah Railroad	1,080.58	461.93	426.39	166.09	224.39	362.41	2,721.79
Nevada and California Railway	2,131.73	2,060.06	2,106.40	2,148.96	2,153.96	2,132.43	12,733.52
Nevada-California-Oregon Railway	338.59	335.56	345.41	304.84	310.57	306.99	1,941.95
Nevada Central Railroad							
Nevada Copper Belt Railroad			23.25	28.85	804.88	969.13	1,926.11
Nevada Northern Railway	300.00	322.00	120.00	220.00	255.00	180.00	1,347.00
San Pedro, Los Angeles and Salt Lake Railroad							
Silver Peak Railroad	107.96	108.11	101.19	88.71	98.63	96.02	594.62
Southern Pacific Company	767.69	905.27	893.68	967.26	1,096.28	785.19	5,405.37
Tonopah and Goldfield Railroad	5,440.85	3,250.60	3,221.00	2,805.92	3,148.53	4,889.52	22,556.42
Tonopah and Tidewater Railroad	8.16	11.66	13.45	23.04	34.60	16.35	107.25
Virginia and Truckee Railway	44.11	58.50	68.35	71.96	71.96	91.65	404.53
Totals	\$10,456.53	\$7,899.51	\$7,572.24	\$7,121.85	\$8,516.29	\$10,173.98	\$51,709.90

TOTAL MONTHLY REVENUE FROM OPERATIONS, OTHER THAN TRANSPORTATION, OF RAILROADS IN NEVADA

Railroad	July, 1909	August, 1909	September, 1909	October, 1909	November, 1909	December, 1909	Total, six months, 1909
Barnwell and Searchlight Railway	\$10.00	\$5.80	\$6.85		\$11.75	\$50.12	\$84.52
Bullfrog-Goldfield Railroad	71.67	36.58	27.17	\$30.59	19.17	23.60	208.78
Eureka and Palisade Railway	40.00	20.50	52.00	22.00	47.50	35.50	217.50
Las Vegas and Tonopah Railroad	23.19	25.59	33.87	29.02	36.89	20.84	169.40
Nevada and California Railway	429.93	276.25	422.80	545.03	516.90	534.66	2,725.57
Nevada-California-Oregon Railway	83.87	84.49	61.91	86.90	84.63	75.65	477.45
Nevada Central Railroad	128.30	45.43	194.89	60.70	72.36	6.60	508.28
Nevada Copper Belt Railroad							
Nevada Northern Railway	438.72	386.41	343.38	294.25	224.00	608.00	2,294.76
San Pedro, Los Angeles and Salt Lake Railroad							
Silver Peak Railroad							
Southern Pacific Company	1,324.96	1,259.53	822.87	1,535.59	868.83	1,701.14	7,512.92
Tonopah and Goldfield Railroad	404.68	308.44	342.13	390.14	294.88	251.81	1,992.08
Tonopah and Tidewater Railroad	2.00					1.00	3.00
Virginia and Truckee Railway	233.00	137.15	127.64	178.99	189.92	282.13	1,148.83
Totals	\$3,190.32	\$2,586.17	\$2,435.51	\$3,173.21	\$2,366.83	\$3,591.05	\$17,343.09

TOTAL MONTHLY REVENUE FROM OPERATIONS, OTHER THAN TRANSPORTATION, OF RAILROADS IN NEVADA

Railroad	January, 1910	February, 1910	March, 1910	April, 1910	May, 1910	June, 1910	Total six months, 1910
Barnwell and Searchlight Railway.....	\$18.95	\$8.00	\$12.20	\$4.92	\$5.16	\$42.71	\$81.94
Bullfrog-Goldfield Railroad.....	28.40	46.50	50.85	36.87	10.44	40.75	213.81
Eureka and Palisade Railway.....	49.00	15.50	9.50	13.00	41.00	19.00	147.00
Las Vegas and Tonopah Railroad.....	52.69	38.19	27.29	37.66	36.92	13.80	206.55
Nevada and California Railway.....	539.10	498.55	235.28	278.27	273.24	643.05	2,467.49
Nevada-California-Oregon Railway.....	67.57	72.81	74.87	50.79	59.83	43.10	368.97
Nevada Central Railroad.....	123.44			200.87	49.72	55.30	429.33
Nevada Copper Belt Railroad.....					15.65	19.15	34.80
Nevada Northern Railway.....	464.00	77.00	670.00	340.00	510.00	361.00	2,422.00
San Pedro, Los Angeles and Salt Lake Railroad.....							
Silver Peak Railroad.....	5.00	5.00	5.00	5.00	5.75	5.00	30.75
Southern Pacific Company.....	1,958.82	1,111.69	985.14	1,968.88	1,874.67	2,415.60	10,314.30
Tonopah and Goldfield Railroad.....	187.80	540.55	395.13	483.31	467.15	455.19	2,529.13
Tonopah and Tidewater Railroad.....	2.00		3.00	3.90	.30		9.20
Virginia and Truckee Railway.....	242.73	207.08	267.29	320.06	248.06	409.65	1,696.42
Totals.....	\$3,739.50	\$2,620.82	\$2,735.55	\$3,743.03	\$3,598.49	\$4,523.30	\$20,960.69

TOTAL MONTHLY INTRASTATE REVENUES, FOR RAILROADS IN NEVADA

Railroad	July, 1909	August, 1909	September, 1909	October, 1909	November, 1909	December, 1909	Total, six months, 1909
Barnwell and Searchlight Railway	\$10.00	\$44.05	\$31.89	\$29.43	\$130.57	\$168.32	\$414.26
Bullfrog-Goldfield Railroad	3,360.93	2,839.78	2,011.70	1,636.16	1,632.99	1,640.92	13,182.48
Eureka and Palisade Railway	1,774.22	2,064.86	2,474.14	2,824.69	3,012.62	2,450.75	14,601.28
Las Vegas and Tonopah Railroad	4,055.52	3,851.20	4,289.26	4,820.96	3,882.34	2,909.83	23,789.11
Nevada and California Railway	22,966.23	24,335.67	21,792.66	23,502.81	16,072.45	22,285.60	130,955.42
Nevada-California-Oregon Railway	6,705.68	6,721.68	8,740.80	7,417.23	5,622.01	4,748.08	39,955.48
Nevada Central Railroad	2,192.86	2,117.76	2,125.17	2,314.13	2,645.39	1,936.11	13,331.42
Nevada Copper Belt Railroad							
Nevada Northern Railway	52,749.02	57,602.49	57,628.96	59,050.72	57,618.28	48,294.30	332,943.77
San Pedro, Los Angeles and Salt Lake Railroad	2,223.84	3,096.04	2,412.68	2,541.36	2,321.69	1,932.69	14,528.30
Silver Peak Railroad							
Southern Pacific Company	50,248.54	51,549.06	74,902.27	101,798.08	33,982.69	15,626.54	328,007.18
Tonopah and Goldfield Railroad	30,697.03	30,142.25	31,462.77	33,300.26	27,657.11	28,797.79	182,057.21
Tonopah and Tidewater Railroad	330.23	214.01	244.75	226.52	180.75	258.27	1,454.53
Virginia and Truckee Railway	15,294.10	12,680.77	12,727.36	13,108.77	13,739.31	12,486.92	80,037.23
Totals	\$192,598.20	\$197,269.62	\$220,744.41	\$252,631.12	\$168,478.20	\$143,536.12	\$1,175,257.67

TOTAL MONTHLY INTRASTATE REVENUES, FOR RAILROADS IN NEVADA

Railroad	January, 1910	February, 1910	March, 1910	April, 1910	May, 1910	June, 1910	Total six months, 1910
Barnwell and Searchlight Railway	\$132.33	\$117.30	\$134.61	\$113.95	\$108.76	\$490.25	\$1,092.20
Bullfrog-Goldfield Railroad	1,195.80	1,934.56	2,039.34	1,790.42	1,534.63	1,445.02	9,989.77
Eureka and Palisade Railway	2,312.27	2,693.75	27.26	9.00	41.00	19.00	5,092.28
Las Vegas and Tonopah Railroad	3,806.02	4,241.64	2,238.81	1,819.33	2,429.17	2,816.52	17,351.49
Nevada and California Railway	16,048.43	19,590.72	17,892.56	16,222.87	20,266.16	19,848.74	109,899.58
Nevada-California-Oregon Railway	3,998.63	4,063.35	4,864.31	4,513.66	4,969.80	5,082.61	27,482.16
Nevada Central Railroad	1,668.14	1,278.65	48.07	1,243.14	1,325.83	1,889.26	7,403.09
Nevada Copper Belt Railroad			1,816.02	2,141.73	3,272.96	2,523.18	9,759.89
Nevada Northern Railway	43,898.68	49,199.60	72,316.18	69,104.59	76,964.90	77,993.32	389,498.97
San Pedro, Los Angeles and Salt Lake Railroad	498.82	475.66	559.55	815.03	1,558.45	1,483.49	5,391.03
Silver Peak Railroad	852.68	557.57	812.88	581.21	376.92	565.33	3,746.59
Southern Pacific Company	10,204.14	24,585.51	25,272.90	20,978.69	37,860.09	37,552.77	155,984.10
Tonopah and Goldfield Railroad	26,268.27	22,782.68	26,290.88	24,224.27	29,011.37	31,777.32	160,354.74
Tonopah and Tidewater Railroad	155.25	192.68	232.41	147.94	244.78	214.67	1,187.73
Virginia and Truckee Railway	10,083.93	9,724.82	11,507.92	11,713.74	13,791.63	15,092.74	71,844.78
Totals	\$121,123.39	\$141,428.44	\$166,043.70	\$155,419.67	\$193,240.96	\$198,680.22	\$975,936.40

TOTAL NEVADA INTRASTATE BUSINESS FOR THE YEAR ENDING JUNE 30, 1910

Railroad	Freight revenue	Passenger revenue	Other transportation revenue	Revenue other than transportation	Total intrastate revenues
Barnwell and Searchlight Railway		\$4.06	\$1,325.94	\$176.46	\$1,506.46
Bullfrog-Goldfield Railroad	\$6,797.49	13,765.12	2,137.06	422.59	23,122.25
Eureka and Palisade Railway	6,406.62	12,922.44		364.50	19,693.56
Las Vegas and Tonopah Railroad	12,168.34	22,761.92	5,834.89	375.95	41,140.60
Nevada and California Railway	108,306.07	100,215.33	27,110.54	5,193.06	240,825.00
Nevada-California-Oregon Railway	40,467.40	22,154.57	3,969.25	846.42	67,437.64
Nevada Central Railroad	4,223.94	15,572.96		937.61	20,734.51
Nevada Copper Belt Railroad	4,225.23	3,573.75	1,926.11	34.80	9,759.89
Nevada Northern Railway	618,555.81	95,616.17	3,522.00	4,716.76	722,410.74
San Pedro, Los Angeles and Salt Lake Railroad	6,335.03	13,584.30			19,919.33
Silver Peak Railroad	580.08	2,541.14	594.62	30.75	3,746.59
Southern Pacific Company	198,437.28	255,269.60	12,377.18	17,827.22	483,961.28
Tonopah and Goldfield Railroad	200,511.87	89,270.13	48,108.74	4,521.21	342,411.95
Tonopah and Tidewater Railroad	713.92	1,939.82	216.32	12.20	2,642.26
Virginia and Truckee Railway	68,686.12	79,535.70	815.94	2,844.25	151,882.01
Totals	\$1,276,465.20	\$728,487.01	\$107,933.06	\$38,303.78	\$2,151,194.07

ANNUAL REPORTS
OF
Telegraph, Telephone, Express, Car Com-
panies and Electric Railways for
Years 1909 and 1910

ANNUAL REPORTS OF WELLS, FARGO & COMPANY FOR THE YEARS ENDING JUNE 30, 1909 AND 1910

Directors—J. J. McCook, New York, N. Y.; H. E. Huntington, San Francisco, Cal.; F. D. Underwood, New York, N. Y.; W. V. S. Thorne, New York, N. Y.; W. F. Herrin, San Francisco, Cal.; A. K. Van Deventer, New York, N. Y.; H. W. DeForest, New York, N. Y.; F. V. S. Crosby, New York, N. Y.; Wm. Mahl, New York, N. Y.; C. A. Peabody, New York, N. Y.; Paul M. Warburg, New York, N. Y.; Richard Delafield, New York, N. Y.; E. A. Stedman, New York, N. Y.

Principal Officers—Vice-Presidents, E. A. Stedman, New York, N. Y.; R. A. Wells, Kansas City, Mo.; A. Christeson, San Francisco, Cal.; Secretary and Treasurer, A. W. Zimmerman, New York, N. Y.; General Counsel, C. W. Stockton, New York, N. Y.; General Auditor, Richard Burr, New York, N. Y.; General Manager of Atlantic Department, E. A. Stedman, New York, N. Y.; General Manager of Central Department, R. A. Wells, Kansas City, Mo.; General Manager of Pacific Department, A. Christeson, San Francisco, Cal.; Traffic Manager, J. D. Ludlow, New York, N. Y.; Assistant Traffic Manager, G. S. Lee, New York, N. Y.

Financial Statements

<i>Capital Stock</i>		1909	1910
Number of shares, common stock.....		80,000	*240,000
Number of shares, preferred stock.....		None	None
Par value per share, common stock.....		\$100.00	\$100.00
Par value per share, preferred stock.....		None	None
Total par value outstanding, common.....		\$8,000,000.00	\$23,967,400.00
Total par value outstanding, preferred.....		None	None
Dividends declared during year, common.....		10 per cent	*310 per cent
Dividends declared during year, common.....		\$800,000.00	\$25,598,370.00
Dividends declared during year, preferred.....		None	None
Funded debt.....		None	None
<i>Operating Income</i>			
Gross receipts from operation.....		\$24,476,432.37	\$27,178,651.94
Express privileges, debit.....		11,416,199.60	12,866,364.39
Operating revenues.....		\$13,060,232.77	\$14,312,287.55
Operating expenses.....		9,664,933.85	10,949,561.02
Net operating revenue.....		\$3,395,298.92	\$3,362,726.53
Outside operations, net revenue.....			8,365.86
Total net revenue.....		\$3,395,298.92	\$3,371,092.39
Taxes accrued.....		132,820.04	187,617.83
Operating income.....		\$3,262,478.88	\$3,183,474.56

* NOTE—By unanimous vote of the stockholders at a special meeting duly called for the purpose on December 23, 1909, the capital stock of the company was increased in pursuance of its charter powers from \$8,000,000 to \$24,000,000, the stockholders of record being given the privilege of subscribing for the increased capital stock at par.

The regular semi-annual dividend of 5 per cent was declared upon the old capitalization of \$8,000,000 from the earnings of 1909, and a special dividend of 300 per cent was declared by the directors on December 23, 1909, from the accumulated profits and investments of the company from the time of its organization to that date.

In June, 1910, a dividend of 5 per cent was declared upon the capital stock issued and outstanding, \$23,967,400; the total amount declared in dividends, regular and special, during the year being \$25,598,370.

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

Brought forward.....	\$3,262,478.88	\$3,183,474.56
<i>Other Income</i>		
Dividends declared on stocks owned	166,920.00	268,515.00
Interest on funded debt owned	180,746.15	132,176.81
Interest on other securities.....	834,109.45	428,627.27
Miscellaneous income	220,124.86	811,747.53
Gross corporate income	\$4,664,379.34	\$4,824,541.17
<i>Deductions from Income</i>		
Interest		
Net corporate income	\$4,664,379.34	\$4,824,541.17
Disposition of net corporate income—Dividends on common stock	\$800,000.00	\$1,598,370.00
Balance forward to credit of profit and loss.....	\$3,864,379.34	\$3,226,171.17
<i>Profit and Loss Account</i>		
Credit—Balance June 30, 1906	\$3,310,336.32	
Balance June 30, 1909		\$4,753,842.47
Balance brought forward from income account.....	3,864,379.34	3,226,171.17
Additions for year.....	843,261.69	19,709,143.54
Total credit	\$8,017,977.35	\$27,689,157.18
Debit—To reserve	\$3,247,267.74	\$32,102.41
Sundry debits	16,867.14	
Dividends declared out of surplus, on common stock		24,000,000.00
Balance credit for year	4,753,842.47	3,657,064.77
Total debit	\$8,017,977.35	\$27,689,157.18
<i>Operating Revenues</i>		
Express revenue.....	\$24,582,089.86	\$26,716,863.99
Miscellaneous transportation revenue	632.11	3,495.89
Custom-house brokerage fees.....	52,547.43	26,514.96
Order and commission department	4,672.43	3,680.51
Rents of buildings and other property	2,616.64	8,755.97
Money orders—Domestic.....	132,258.77	149,214.18
Money orders—Foreign	471.21	643.23
Travelers' checks	10,849.48	14,323.89
"C. O. D." checks	208,559.00	231,048.70
Telegraphic transfers	8,371.01	5,759.67
Other revenue—Financial Department	14,102.72	12,816.84
Miscellaneous revenue	2,963.24	5,434.01
Gross receipts from operation	\$24,476,432.37	\$27,178,651.94
Express privileges, debit	11,416,199.60	12,866,364.39
Total operating revenues.....	\$13,060,232.77	\$14,312,287.55

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—Continued

Amounts Paid to Other Carriers in Nevada for Express Privileges During Years ending June 30, 1909 and 1910

Name	Percentage of gross receipts	1909	1910
Barnwell and Searchlight Railway.....	55	\$157.27	.....
Bullfrog-Goldfield Railroad.....	40	2,139.62	\$1,847.29
Eureka and Palisade Railway (1¢ per lb.).....	.....	2,635.39	1,792.94
Las Vegas and Tonopah Railroad.....	50	8,441.42	3,518.39
Nevada-California-Oregon Railway.....	47-50	6,296.14	7,907.42
Nevada Central Railroad.....	50	1,644.41	1,270.86
Nevada Northern Railway.....	50	10,444.06	10,094.90
Nevada Copper Belt Railroad.....	40	.....	285.93
San Pedro, Los Angeles and Salt Lake Railroad.....	50	125,552.92	98,775.35
Silver Peak Railroad.....	40	776.43	458.26
Southern Pacific Company.....	40	1,813,122.67	1,965,852.18
Tonopah and Goldfield Railroad.....	40-50	19,366.92	22,046.13
Tonopah and Tidewater Railroad.....	50	6,438.85	6,234.58
Virginia and Truckee Railway.....	50	9,127.96	8,867.30
Total.....		\$2,006,144.06	\$2,128,931.53

Operating Expenses

Maintenance—	1909	1910
Superintendence.....	\$4,804.55	\$2,935.48
Building, fixtures, and grounds.....	31,086.57	38,395.27
Office equipment.....	89,025.66	11,960.96
Cars, repairs.....	19,445.57	68,781.20
Cars, depreciation.....	16,040.00	17,028.41
Horses.....	103,962.68	63,509.75
Vehicles, repairs.....	90,985.22	101,006.91
Vehicles, renewals.....	31,162.37	10,470.29
Stable equipment.....	44,564.47	61,555.79
Transportation equipment.....	59,825.28	53,538.30
Maintaining joint facilities, debit.....	3,590.68	3,411.86
Maintaining joint facilities, credit.....	2,704.78	3,397.55
Total maintenance.....	\$491,788.27	\$429,136.67

NOTE—Figures in *italics* denote deductions.

Traffic Expenses—	1909	1910
Superintendence.....	\$50,450.29	\$59,718.01
Outside agencies.....	52,034.29	67,550.47
Advertising.....	5,676.67	9,687.71
Traffic associations.....	7,890.72	12,239.26
Stationery and printing.....	29,017.83	39,243.64
Other expenses.....	153.11	36.61
Total traffic expenses.....	\$145,222.91	\$188,475.70

Transportation Expenses—

Superintendence.....	\$493,898.87	\$534,609.45
Office employees.....	2,260,751.52	2,636,313.06
Commissions.....	1,500,960.93	1,653,533.76
Wagon employees.....	1,120,259.98	1,359,965.61
Office supplies and expenses.....	245,357.30	247,688.04
Rent of local offices.....	291,662.89	318,268.72
Stable employees.....	154,092.08	166,406.18
Stable supplies and expenses.....	555,129.18	736,008.64
Train employees.....	910,131.09	1,028,239.01
Carried forward.....	7,532,243.84	8,681,032.47

ANNUAL REPORTS OF WELLS, FARGO & COMPANY—*Continued*

Brought forward—Transportation expenses.....	\$7,532,343.84	\$8,681,032.47
Train supplies and expenses	67,207.00	70,899.06
Transfer employees	283,777.30	222,316.60
Transfer expenses	11,303.08	25,171.42
Stationery and printing	266,498.32	280,463.36
Loss and damage—Freight	189,525.06	193,470.66
Loss and damage—Money	13,418.80	15,297.61
Damage to property	1,468.65	3,211.17
Injuries to persons	15,262.77	36,177.78
Other expenses	723.88	20,012.34
Operating joint facilities, debit.....	104,832.60	113,283.60
Operating joint facilities, credit	110,030.15	113,109.78
Total transportation expenses	\$8,375,226.15	\$9,558,226.28
<i>General Expenses—</i>		
Salaries and expenses of general officers	\$66,902.88	\$74,383.34
Salaries and expenses of clerks and attendants	439,972.85	511,705.02
General office supplies and expenses	40,216.53	45,679.49
Law expenses	25,211.45	33,735.99
Insurance	23,889.96	34,145.69
Pensions	14,274.19	14,944.05
Stationery and printing	20,888.20	29,413.73
Other expenses	21,334.44	29,715.06
General administration joint facilities, debit.....	6.02	
General administration joint facilities, credit		
Total general expenses.....	\$652,696.52	\$773,722.37
Total operating expenses	\$9,664,933.85	\$10,949,561.02

Mileage Operated in Nevada

1909		1910	
Steam railroads	1,761.56	Steam railroads	1,674.56
Steamboat mileage	20.25	Steamboat mileage	20.25
Stage lines	180.25	Stage lines	93.25
Total	1,890.06	Total	1,788.06

Total Mileage Operated

1909		1910	
Steam railroads	52,555.28	Steam railroads	44,046.96
Electric line mileage	1,438.76	Electric line mileage	1,650.92
Steamboat lines	277.87	Steamboat lines	460.87
Stage lines	860.12	Stage lines	708.12
Total	55,132.03	Total	46,866.87
		1909	1910
Coastwise steamers in United States.....			3,205.00
Total mileage in United States			50,071.87
Ocean-going mileage			9,397.00
Mileage in Mexico			1,105.48
Coastwise steamers in Mexico			345.49
Total mileage operated.....		55,132.03	60,919.84

ANNUAL REPORT OF THE PULLMAN COMPANY FOR THE YEAR
ENDING JULY 31, 19101. *Name:* THE PULLMAN COMPANY (organized under the laws of Illinois).2. *Directors and Officers:*

Directors—Henry C. Hulbert, Robert T. Lincoln, Norman B. Ream, William K. Vanderbilt, J. Pierpont Morgan, Frederick W. Vanderbilt, W. Seward Webb, John J. Mitchell, Chauncey Keep, Geo. F. Baker, John S. Runnells.

Officers—President, Robert T. Lincoln, Chicago, Ill.; Vice-President and General Counsel, John S. Runnells, Chicago, Ill.; Secretary, A. S. Weinsheimer, Chicago, Ill.; Treasurer, L. S. Taylor, Chicago, Ill.

3. *Report of Mileage and Income Account:*

	1909	1910
Total mileage (track)	202,645	214,000
Gross earnings of cars	\$31,686,999.29	\$35,365,321.42
Operating expenses, including taxes and amount provided for depreciation of property	22,311,664.69	24,601,071.83
Net earnings	\$9,375,334.60	\$10,764,249.59
Less proportion of net earnings due other interests and associations	541,289.67	346,235.89
Net revenue from earnings of cars	\$8,834,044.93	\$10,418,013.70

4. *Taxes and Dividends:*

Taxes paid (included in operating expenses)	\$492,172.14	\$680,981.30
Dividends (from all branches of the company's business)	\$7,999,070.00	\$8,798,996.00

5. *Nevada Business:*

Nevada mileage	1,332.30	1,332.30
Total number of cars in regular operation in Nevada, including the number passing through the State, the number from within to without, and from without to within:		
Standard	35.062	32.696
Tourist	16.678	13.810
Total average (daily)	51.740	46.506
Gross revenue from earnings of cars, segregated to Nevada on a mileage basis	\$204,769.01	\$220,164.65
Operating expenses, segregated on same basis	146,689.19	155,307.94

Net revenue from earnings of cars, segregated on above basis	\$58,079.82	\$64,856.71
Taxes paid in Nevada	\$2,493.39	\$2,944.62

6. *Financial Statement: Assets*

	1909	1910
Cars and equipment	\$68,273,653.93	\$74,496,058.49
Amount invested in other car associations controlled and operated by this company	809,243.62	1,097,491.77
Real estate and Pullman Building, Chicago	1,068,759.04	1,068,759.04
Other real estate	38,257.14	37,715.10
Operating supplies, linen, etc.	3,174,062.27	3,386,610.18
Securities	10,559,894.88	9,261,438.78
Cash	11,618,522.48	13,752,449.85
Accounts receivable	3,871,706.24	9,637,775.60
The Pullman Company Manufacturing Department Investment account	23,251,373.60	23,251,373.60
Total assets	\$122,665,473.20	\$135,989,672.41

ANNUAL REPORT OF THE PULLMAN COMPANY—Continued

Liabilities

Capital stock issued, 1,200,000 shares, par value, \$100 each (see note).....	\$100,000,000.00	\$120,000,000.00
Accounts payable.....	3,860,705.80	5,388,740.90
Reserves for depreciation and adjustment accounts.....	8,808,848.80	10,091,244.17
Net surplus.....	9,995,918.60	514,687.34
Total liabilities.....	\$122,665,473.20	\$135,989,672.41

NOTE—The number of shares issued in 1909 was 1,000,000.

7. *Number of Cars Owned and Controlled:*

Cars owned in 1909, 4,742; in 1910, 5,052.

Cars owned and controlled in 1909, 5,012; in 1910, 5,285.

ANNUAL REPORT OF THE WESTERN UNION TELEGRAPH COMPANY
FOR THE YEAR ENDING JUNE 30, 19091. *List of Directors and Officers:*

Directors—R. C. Clowery, Chauncey M. Depew, Henry A. Bishop, John T. Terry, Henry M. Flagler, Harris C. Fahnestock, G. J. Gould, John J. Astor, T. H. Hubbard, Edwin Gould, Oliver Ames, Henry Walters, F. J. Gould, C. S. Shepard, G. W. E. Atkins, J. H. Schiff, J. B. Van Every, Paul Morton, W. L. Bull, James Stillman, R. M. Gal-
laway, J. J. Slocum, T. F. Clark, A. W. Krech, J. Pierpont Morgan,
Howard Gould, E. T. Jeffery, Charles Lanier, J. J. Mitchell, Kingdon
Gould.

Principal Officers—President and General Manager, Robert C. Clowery; Vice-Presidents: G. J. Gould, J. B. Van Every, T. F. Clark, G. W. E. Atkins; Secretary, J. C. Willever; Assistant Secretary, F. J. Scherrer; Treasurer, A. R. Brewer; Assistant Treasurer, Lewis Dresdner; Auditor, J. B. Van Every; General Attorney, G. H. Fearons.

2. *Capital Stock and Funded Debt:*

Capital stock, issued and outstanding	\$99,817,100.00
Funded debt, issued and outstanding	38,645,000.00

Total capital stock and funded debt

\$138,462,100.00

Dividends paid

\$2,739,435.50

Interest paid on funded debt.....

1,732,250.00

3. *Balance Sheet:**Assets*

Telegraph lines, stocks owned of leased telegraph companies that are merged in Western Union Company's system, fran- chises, patents, etc.....	\$124,086,920.48
Stocks and bonds of leased telegraph companies received in exchange for collateral bonds.....	8,645,000.00
Stocks of not leased telegraph companies and other securities....	17,798,672.36
Real estate	5,088,359.18
Supplies and material in supply departments.....	1,243,471.90
Sundry accounts receivable, etc.....	2,295,537.13
Cash in treasury and in hands of agents (since remitted to treasury).....	3,158,908.07
Total assets	\$162,316,864.12

ANNUAL REPORT OF WESTERN UNION TELEGRAPH CO.—Continued

<i>Liabilities</i>	
Capital stock	\$99,817,100.00
Funded debt	38,645,000.00
Gold and Stock Telegraph Company, for stocks of other companies held through lease of that company until 1961	1,946,592.00
Sundry accounts payable, etc. (Including dividend July 15, 1909) ..	3,040,710.26
Surplus of income prior to October 1, 1881	1,598,184.08
Surplus of income subsequent to October 1, 1881	17,269,277.83
Total liabilities	\$162,316,864.12

4. *Income Account:*

Revenues	\$30,541,072.55
Expenses	23,193,965.66
Net revenue	\$7,347,106.89
Interest on bonds	1,732,250.00
Profits	\$5,614,856.89
Appropriated for dividends	2,739,435.50
Surplus	\$2,875,421.39
Surplus July 1, 1908	\$14,393,856.44
Carried to surplus as above	2,875,421.39
Surplus June 30, 1909	\$17,269,277.83

5. *Statement of Expenses:*

Operating and general expenses, including taxes	\$18,211,475.90
Rental of leased lines	1,542,520.24
Maintenance and reconstruction of lines	3,124,093.11
Equipment of offices and wires	315,876.41
Total expenses as above	\$23,193,965.66

6. *General Statistics:*

	1907	1908	1909
Miles of poles and cables	205,646	208,477	211,513
Miles of wire	1,321,199	1,359,430	1,382,500
Number of offices	24,760	23,858	24,321
Messages	74,804,551	62,371,287	68,053,439
Average tolls per message	\$0.337	\$0.337	\$0.341
Average cost to company of message	\$0.302	\$0.343	\$0.285

ANNUAL REPORTS OF THE PACIFIC TELEPHONE AND TELEGRAPH COMPANY FOR THE YEARS ENDING JUNE 30, 1909 AND 1910

1. *Directors and Officers:*

Directors—H. T. Scott, E. C. Bradley, H. D. Pillsbury, Timothy Hopkins, H. S. King, F. G. Drum, F. W. Eaton, J. C. Cebrian, C. T. Crocker, G. D. Greenwood, W. S. Martin, W. H. Crocker, Louis Glass, E. J. Zimmer, all of San Francisco, Cal.; O. J. Woodward, Fresno, Cal.; J. C. Ainsworth, Portland, Ore.; T. N. Vail, Boston, Mass.

ANNUAL REPORTS OF PACIFIC TELEPHONE AND TELEGRAPH CO.—*Continued*

Principal Officers—President, H. T. Scott, San Francisco, Cal.; First Vice-President and General Manager, E. C. Bradley, San Francisco, Cal.; Second Vice-President, E. J. Zimmer, San Francisco, Cal.; Third Vice-President, Louis Glass, San Francisco, Cal.; Secretary and Treasurer, F. W. Eaton, San Francisco, Cal.; Auditor F. C. Phelps, San Francisco, Cal.; Chief Counsel, E. S. Pillsbury, San Francisco, Cal.; Assistant General Manager, P. H. Coolidge, San Francisco, Cal.; Assistant Secretary and Treasurer, G. J. Petty, San Francisco, Cal.

2. Mileage of Wires Operated:		1909	1910
Total—Long distance.....		67,267	77,700
Total—Local.....		549,234	1,104,709
Totals.....		616,501	1,182,409
In Nevada—Long distance.....		202	258
In Nevada—Local.....		2,666	2,736
Totals.....		2,868	2,994
3. Capital Stock and Funded Debt:		1909	1910
Number of shares of common stock authorized..	180,000		180,000
Number of shares of preferred stock authorized..	320,000		320,000
Total shares authorized.....	500,000		500,000
Total par value authorized.....	\$50,000,000.00		\$50,000,000.00
Common stock, par value outstanding.....	18,000,000.00		18,000,000.00
Preferred stock, par value outstanding.....	18,000,000.00		18,000,000.00
Total par value outstanding.....	\$36,000,000.00		\$36,000,000.00
Dividends declared, 6 per cent on preferred stock.....	\$1,080,000.00		\$1,080,000.00
Funded debt outstanding.....	\$23,000,000.00		\$26,000,000.00
Cash realized.....	\$21,125,049.00		\$24,012,132.00
Interest paid during year.....	\$795,000.00		\$1,232,500.00
Total funded debt and capital stock outstanding.....	\$59,000,000.00		\$62,000,000.00
4. Current Assets and Liabilities:		1909	1910
<i>Assets</i>			
Cash.....	\$600,166.00		\$1,107,189.00
Bills receivable.....	479,959.00		509,143.00
Due from agents.....	530,926.00		684,627.00
Due from solvent companies, etc.....	1,321,840.00		568,564.00
Net balance due from other companies.....	6,519.00		
Other cash assets.....	20,343.00		237,814.00
Total assets.....	\$2,959,753.00		\$3,107,337.00
<i>Liabilities</i>			
Loans and bills payable.....	\$1,282,918.00		\$710,708.00
Audited vouchers and accounts.....	409,426.00		549,748.00
Wages and salaries.....	259,872.00		367,105.00
Net balance due other companies.....	106,476.00		305.00
Dividends not called for.....	270,000.00		270,000.00
Matured interest coupons unpaid.....			1,008.00
Miscellaneous.....			267,184.00
Total liabilities.....	\$2,328,692.00		\$2,166,048.00
Materials and supplies.....	\$680,444.00		\$2,298,133.00

ANNUAL REPORTS OF PACIFIC TELEPHONE AND TELEGRAPH CO.—Continued

5. *Construction Account:*

Construction during year.....	\$3,084,687.00	\$3,778,298.00
Equipment cost during year.....	1,215,406.00	2,910,598.00
Real estate cost during year.....	179,262.00	193,841.00
Totals	\$4,479,355.00	\$6,882,737.00
Total cost to date.....	\$40,645,472.00	\$48,387,224.00

6. *Construction in Nevada:*

Construction during year.....	\$2,550.00	\$53,501.00
Equipment cost during year.....	6,670.00	656.00
Totals	\$9,220.00	\$54,157.00
Total cost in Nevada to date.....	\$162,319.00	\$216,476.00

7. *Income Account:*

Gross earnings from operation.....	\$11,172,067.00	\$13,055,539.00
Operating expenses	7,704,243.00	9,612,984.00
Income from operation	\$3,467,824.00	\$3,442,555.00
Dividends on stocks owned.....	160.00	610,419.00
Interest on bonds owned	5,984.00	7,076.00
Miscellaneous income.....	182,418.00	176,176.00
Total income	\$3,656,386.00	\$4,236,226.00

Deductions

Interest on funded debt accrued	\$795,000.00	\$1,195,417.00
Interest on interest-bearing current liabilities.....	366,495.00	197,754.00
Taxes and municipal exactions.....	381,231.00	466,123.00
Rents paid for lease of lines		760,000.00
Other deductions	92,431.00	98,889.00
Total deductions.....	\$1,635,157.00	\$2,718,183.00
Net income	2,021,229.00	1,518,043.00
Dividends on common stock		
Dividends on preferred stock.....	1,080,000.00	1,080,000.00
Balance surplus for year.....	\$941,229.00	\$438,043.00
Total surplus	\$1,531,930.00	\$1,369,973.00

NOTE—During the year 1910 \$600,000 was transferred to reserve for maintenance.

8. *Operating Expenses:*

	1909	1910
Maintenance	\$4,177,675.00	\$4,910,600.00
Operating	3,091,370.00	4,370,640.00
General expenses	435,198.00	331,744.00
Totals	\$7,704,243.00	\$9,612,984.00

9. *Income Account for Nevada:*

Gross earnings	\$52,447.00	\$59,119.00
Operating expenses	44,896.00	52,734.00
Net income from operation	\$7,551.00	\$6,385.00
Taxes and municipal exactions.....	\$1,727.00	\$1,434.00

10. *Operating Expenses in Nevada:*

Maintenance	\$17,039.00	\$25,228.00
Operations	22,267.00	25,226.00
General expenses	5,590.00	2,280.00
Totals	\$44,896.00	\$52,734.00

**ANNUAL REPORTS OF THE NEVADA INTERURBAN RAILWAY
COMPANY FOR THE YEARS ENDING JUNE 30, 1909, AND 1910**

1. Directors and Officers:

Directors—L. W. Berrum, Chas. J. Sadlier, Geo. W. Perkins, Fred Grob, and J. M. Short, all of Reno, Nevada.

Officers—President, L. W. Berrum, Reno, Nevada; First Vice-President, Chas. J. Sadlier, Reno, Nevada; Secretary, S. H. Rosenthal, Reno, Nevada; Treasurer, The Farmers and Merchants National Bank, Reno, Nevada; General Manager and General Superintendent, L. W. Berrum, Reno, Nevada:

2. Mileage:

Extends from Reno, Nevada, to Moana Springs, Nevada 3½ miles

3. Capital Stock and Funded Debt:

	1909	1910
Shares of capital stock authorized.....	100,000	100,000
Value per share.....	\$10.00	\$10.00
Par value authorized.....	1,000,000.00	1,000,000.00
Par value outstanding.....	44,695.00	44,695.00
Par value in treasury.....	955,305.00	955,305.00
Dividends paid during year.....		
Funded debt.....		
Total capital stock and funded debt outstanding..	\$44,695.00	\$44,695.00
Amount per mile of road.....	12,770.00	12,770.00

4. Cost of Road and Equipment:

Cost of road to June 30.....	\$47,058.49	\$47,609.24
Cost of equipment to June 30.....	12,945.77	14,895.76
General expenditures to June 30.....	2,209.39	9,794.18
Totals.....	\$62,213.65	\$72,299.18

5. Income Account:

Operating revenues.....	\$14,216.92	\$10,184.30
Operating expenses.....	14,887.10	10,085.53
Operating income or loss.....	\$670.18	\$98.77
Taxes.....	104.65	166.49
Interest on floating debt.....	520.00	
Deficit at close of year.....	\$1,294.83	\$67.72

**ACCIDENT REPORTS FOR THE YEAR COMMENCING DECEMBER
1, 1909, AND ENDING NOVEMBER 30, 1910; REPORT OF
PASSES, FRANKS, AND REDUCED RATE TRANSPORTATION
ISSUED BY RAILROADS AND EXPRESS COMPANIES IN
NEVADA DURING THE YEAR 1909, AND STATEMENT OF
EXPENSES OF THE RAILROAD COMMISSION OF NEVADA
FOR THE YEARS 1909 AND 1910.**

RECAPITULATION OF ANNUAL REPORTS OF RAILROADS FOR THE YEAR ENDING DECEMBER 31, 1908, CONCERNING THE
ISSUANCE OF PASSES, FRANKS, OR RATES LESS THAN THOSE OPEN TO THE GENERAL PUBLIC

Item	Number of passes, franks, or special reduced rates issued by—															
In exchange — Transportation to officials, agents and employees of other roads:																
Annual passes	0	45	12	78	0	9	15	1	81	53	75	45	37	0	20	471
Time passes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trip passes	0	67	20	193	0	0	0	5	2	68	129	83	166	0	10	743
Special reduced rates	0	5	6	1	0	0	0	0	0	520	1	5	14	0	0	552
Totals	0	117	38	272	0	9	15	6	83	641	205	133	217	0	30	1,766
To employees and members of their families, and ex-employees seeking employment of the company making report:																
Annual passes	1	11	0	868	0	0	41	32	10	238	148	11	18	4	0	1,382
Time passes	1	0	0	0	0	0	280	0	0	4	0	0	2	0	0	287
Trip passes	7	88	253	1,149	0	11	571	401	14	5,188	804	87	605	11	35	9,224
Special reduced rates	0	0	0	1	0	0	0	0	0	634	22	0	11	0	66	734
Totals	9	99	253	2,018	0	11	892	433	24	6,064	974	98	636	15	101	11,427

RECAPITULATION OF ACCIDENTS ON RAILROADS OPERATING IN NEVADA, CLASSIFYING PERSONS AND CAUSES OF
ACCIDENTS FOR THE YEAR ENDING NOVEMBER 30, 1910

Cause of accident	Passengers		Trainmen		Trainmen in Switch crews		Other yardmen		Trespassers		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Derailments	0	0	1	0	0	0	0	0	0	8	0	1
Collisions	0	0	0	5	0	0	0	0	0	0	0	5
Struck by trains, locomotives or cars	0	0	0	0	0	0	0	0	1	11	4	18
Explosions, burns, etc.	0	1	0	1	0	0	0	0	4	0	0	6
Parting of trains	0	0	0	0	0	0	0	0	0	0	0	0
Handling traffic	0	0	0	3	0	0	0	0	1	20	0	1
Falling from trains, cars or locomotives	^a 2	1	0	4	1	3	2	0	0	1	13	4
Jumping on or off trains, cars or locomotives												
In motion	1	3	0	2	1	0	0	0	1	5	1	3
Getting on or off trains, cars or locomotives												
at rest	0	1	0	1	0	0	0	0	0	5	1	0
Crushed between cars	0	^b 1	1	0	0	0	0	0	3	2	0	4
Other causes	0	2	0	7	1	2	0	1	0	3	97	2
Totals	3	9	2	24	3	5	2	1	0	16	155	18
											10	44
												204

^a Killed on freight train. ^b Injured on freight train.

**GENERAL EXPENSES OF THE RAILROAD COMMISSION OF NEVADA
FOR THE YEARS 1909 AND 1910**

Item	1909	1910	Total
Furnishing account.....	\$512.50	\$1,023.73	\$1,536.23
Stamps.....	92.45	149.98	242.43
Traveling expenses.....	1,549.40	1,497.75	3,047.15
Printing.....	99.85	16.00	115.85
Supplies.....	103.09	99.29	202.38
Express charges.....	18.16	20.58	38.74
Freight charges.....	20.00	1.05	21.05
Drayage.....		9.00	9.00
Telegraph charges.....	113.86	126.09	239.95
Stenographer.....	1,100.00	1,200.00	2,300.00
Outside stenographic work.....	380.89	206.60	587.49
Telephone charges.....	46.10	82.93	129.03
Clerical work.....	950.00	280.50	1,230.50
Subscriptions.....	42.00	39.00	81.00
Court fees, stenographic.....		207.00	207.00
Rent.....		30.00	30.00
Miscellaneous.....	45.75	36.45	82.20
Totals.....	\$5,074.05	\$5,025.95	\$10,100.00
1909—Appropriation to cover two years.....			\$10,000.00
1909-1910, two years' expenses.....			\$10,100.00
Deficiency.....			100.00

NOTE—There is a discrepancy of \$21.32 in the figures reported for the year 1909 in this report and those reported in the second annual report of this commission, due to the fact that two or three small bills were not received in time to embody in the same last year.

**TARIFF, ACCOUNTING AND GENERAL RULINGS OF
THE RAILROAD COMMISSION OF NEVADA**

RAILROAD COMMISSION OF NEVADA

ACCOUNTING CIRCULAR No. 1

There being numerous complaints made to this Commission, informally, by various shippers and consignees in the State of Nevada, respecting the rendering of freight bills, by several railroads operating in the State of Nevada, the freight bills referred to showing, in some instances, the point of origin of shipment, destination, character of goods, weight and charges, but eliminating the rates upon which charges are assessed; and in other instances showing advanced charges and eliminating advanced charge rates thus making it impossible for the average consignee to check his freight bills with any degree of accuracy, this Commission, after careful investigation of the matter, has deemed it advisable to make the following ruling to govern all railroads operating in the State of Nevada. It is, therefore,

ORDERED: That all railroads operating in the State of Nevada when rendering freight bills to consignees at the point of delivery of shipments, must show the rate assessed from point of origin to point of destination.

In all cases where freight bills carry advance charges, the rate or rates used in assessing the advanced charges must be shown, and also the rate or rates used in assessing the line charges, thus specifically naming the through rate.

This order is to take effect on September 1, 1909.

By order of the Commission:

E. H. WALKER, *Secretary*.

RAILROAD COMMISSION OF NEVADA

TARIFF RULING No. 1

Carriers may provide in their tariffs that limited passenger tickets may be extended in cases of the illness of the passenger holding such ticket.

Tariffs must give the title of the officer who shall have authority to give such extension, and such officer shall be required by the carrier to keep a memorandum of each instance in which such extension is given, and the date upon which it is allowed. Such information shall be subject at any time to be called for by the Commission. This rule must be applied strictly and in good faith and upon the carrier is placed the responsibility of strict conformity thereto.

Only such illness as makes travel dangerous to health of the traveler will justify the extension herein provided for. The extension may also be granted to one or more members of the family of the passenger who is ill, when traveling together, and to persons who are subject to an established quarantine.

Stopover privileges for a limited time may be granted for the same causes and under the same conditions and restrictions as justify extension of time upon limited tickets. No stopover privilege will be recog-

nized as valid unless provisions therefore are made in the carrier's published tariffs.

RAILROAD COMMISSION OF NEVADA,
H. F. BARTINE, *Chairman*.

ATTEST: E. H. WALKER, *Secretary*.
Effective February 10, 1908.

RAILROAD COMMISSION OF NEVADA

TARIFF CIRCULAR No. 2A

To the Railroads Operating in Nevada:

Strictly excursion fares, covering a named and limited period, may be established on less than the regular thirty-day notice.

To avoid the necessity of special application in cases of this kind, the Commission has made a general order fixing the following-named time of notice of round-trip excursion fares and carriers may govern themselves accordingly:

Fares for an excursion limited to a designated period of not more than three days may be established, without further notice, upon posting a tariff two days in advance in two public and conspicuous places in the waiting-room of each station where tickets for such excursions are sold and mailing a copy thereof to the Commission.

Fares for an excursion limited to a designated period of more than three days and not more than thirty days may be established upon a like notice of five days.

Fares for a series of daily excursions, such series covering a period not exceeding thirty days may be established upon a like notice of five days as to the entire series, and a separate notice of the excursion on each day covered by the series need not be given.

Fares for an excursion limited to a designated period exceeding thirty days will require the statutory notice, unless shorter time is allowed in special cases by the Commission.

RAILROAD COMMISSION OF NEVADA,
By E. H. WALKER, *Secretary*.

Issued June 19, 1908.
Effective June 19, 1908.
Tariff Circular No. 2 canceled.

RAILROAD COMMISSION OF NEVADA

TARIFF CIRCULAR No. 3

To the Railroads Operating in the State of Nevada:

Commencing immediately, all passenger and freight tariffs, circulars, excursion notices or rate notices of any kind and all supplements, or amendments to the same naming rates or fares affecting the intrastate business of your roads within the State of Nevada, must be given a Nevada Railroad Commission number.

The first tariff issued after the receipt of this circular letter containing

rates described above should be numbered one, and all tariffs issued thereafter to be numbered consecutively. The number must be preceded by the initials N. R. C. and the initial and number must be placed in either the upper right-hand corner of the tariff or the upper left-hand corner and should be printed in bold type.

Where one issue supersedes another reference of cancelation must be made beneath the N. R. C. number of the superseding tariff, showing the number of the tariff canceled. Where portions of other N. R. C. tariffs are canceled reference to the tariff or tariffs and rates canceled must be specified on the first page or title page of the canceling tariff, showing in detail just what items have been canceled.

Please acknowledge receipt of this circular letter by return mail, advising this Commission of your compliance to the same and also advising whether the matter is thoroughly understood.

RAILROAD COMMISSION OF NEVADA.

By E. H. WALKER, *Secretary*.

Issued May 26, 1909.

RAILROAD COMMISSION OF NEVADA

TARIFF RULING No. 4

Upon traffic picked up and laid down within the State of Nevada, by carrier or between carriers, line or interline, the through rate must not exceed the combination of local rates based upon terminal, junction or main line points.

Wherever it is found that the through rate to any given point does exceed the combination of local rates, the combination of locals must be protected by and through a request made of this Commission for permission to amend the through or local tariff, as the case may be, so as not to exceed the lower combination rates, making such amendment retroactive in effect to the date upon which the excessive through rate was named; provided, that no rate of this character shall be made retroactive in effect prior to the date this ruling becomes effective, in any case where such through tariff carries the provision that through rates named must be applied regardless of what lower combinations may be made. All tariffs carrying a provision of this kind must be immediately amended striking out such provision as applied to Nevada intrastate traffic, effective the same date as this ruling.

Further, it is hereby ordered that in no case shall a rate be charged on any commodity exceeding the class rate applicable on such commodity. That is, wherever the application of the current Western Classification or Exceptions thereto and the class rate named makes a lower rate than the commodity rate named, the class rate must be applied; and wherever the commodity rate makes the lowest rate, it must be applied.

This ruling shall take effect May 1, 1910.

By order of the Commission.

E. H. WALKER, *Secretary*.

Issued April 7, 1910.

RAILROAD COMMISSION OF NEVADA

GENERAL RULING No. 1

In re the matter of switching low-grade commodities reaching Goldfield over the lines of the Tonopah and Goldfield Railroad.

Several informal complaints have been made to the Commission at various times by J. Gottstein and others, alleging error in weights of carload shipments of hay which were not weighed in transit and that charges were assessed on the basis of invoice weights.

Invoice weights should not be applied except in cases where it is impossible to secure track-scale weights.

The Tonopah and Goldfield Railroad maintain track scales at Main Line Junction, and at Goldfield, when necessary, use the track scales belonging to the Western Ore Purchasing Company. The said railroad company in reply to the aforesaid complaints have advised the Commission that they are agreeable to the application of either track-scale or invoice weights and have requested that a ruling be made in order that the question may be definitely settled.

On the other hand, Mr. Gottstein, in behalf of himself, and other shippers, demands that they be accorded a free weighing service at Goldfield covering carload shipments of low-grade commodities when, in their judgment, said shipments appear to be short of weights.

We do not believe that this position is well taken and feel that if the shipments are weighed in transit at Main Line Junction, a point thirty-five miles north of Goldfield, and the waybill weights and charges corrected to the actual weight determined at that point, such service should, in every way, be satisfactory. If, however, on arrival at Goldfield there is further contention regarding the correctness of the weights a reciprocal rule may be adopted. For example, if the variation in weight does not exceed 2,000 pounds in the reweighing at Goldfield, consignee shall be entitled to the benefit of the corrected weight, but shall pay to the carrier for the weighing service a charge not exceeding \$2.50 per car.

If, however, in reweighing there is a difference exceeding 2,000 pounds in favor of consignee, he shall have the benefit of the corrected weight and shall not be required to pay carrier for the service incidental to reweighing.

The complainant also insists that, where weights of carload shipments are challenged, the cars, after being made empty, should be weighed in order to secure correct weights of the same. Empty cars are weighed periodically by the companies that own them and the weight is stenciled on each car. If the dealer has reason to believe the weight of the car, as marked on it, is incorrect, then he should have the right to have it weighed, but unless it is more than 500 pounds heavier than the fare indicates, he should pay the railway company for switching and weighing an allowance not exceeding \$2.50 per car.

It is therefore ruled that all carload shipments of hay, lumber, coal, brick, cement and other low-grade commodities destined to Goldfield shall be reweighed at Main Line Junction on and after January 20, 1911, and waybill weights and charges accordingly corrected to conform to the actual scale weights.

RAILROAD COMMISSION OF NEVADA.

By E. H. WALKER, *Secretary*.

Dated December 30, 1910.

**LIST OF AUTHORITIES ISSUED BY THE RAILROAD COMMISSION OF
NEVADA GRANTING RAILROADS AND OTHER COMPANIES THE
PRIVILEGE OF REDUCING RATES ON LESS THAN THE STATU-
TORY NOTICE OF THIRTY DAYS. COMMENCING WITH JANUARY
1, 1908, AND ENDING DECEMBER 31, 1910.**

LIST OF AUTHORITIES

Authority No. 201—Las Vegas and Tonopah Railroad. Rate 35 cents per hundredweight, on hay in carloads, Indian Springs, Nevada, to Goldfield, Nevada. Application received May 14, 1908, granted May 18, 1908. Rate to become effective June 6, 1908.

Authority No. 202—Las Vegas and Tonopah Railroad. Rates to and from Stonewall, Nevada (new station). Application received May 19, 1908, granted May 19, 1908. Rates to become effective on one day's notice.

Authority No. 204—Las Vegas and Tonopah Railroad. Asking authority to publish party rate tariff, reducing rates. Application received June 1, 1908, granted June 2, 1908. Rates to become effective on one day's notice.

Authority No. 206—Las Vegas and Tonopah Railroad. Asking authority to publish joint tariff with Tonopah and Goldfield Railroad, reducing rates on freight. Application received June 12, 1908, granted June 12, 1908. Rates to become effective on three days' notice.

Authority No. 208—Las Vegas and Tonopah Railroad. Asking authority to publish Fourth of July excursion rates. Application received June 18, 1908, granted June 18, 1908. To become effective July 3, 1908.

Authority No. 214—Las Vegas and Tonopah Railroad. Asking authority to name special rates on exhibits consigned to Nevada State Fair at Reno, Nevada. Application received August 13, 1908, granted August 13, 1908. To become effective on date of publication.

Authority No. 201-1—Las Vegas and Tonopah Railroad. Asking authority to publish excursion rates to Goldfield, Nevada, account Republican State Convention. Application received August 18, 1908, granted August 18, 1908. Rates to become effective August 20, 1908.

Authority No. 201-2—Las Vegas and Tonopah Railroad. Asking authority to name rate of 35 cents per hundredweight on hay in carloads, Indian Springs to Bonnie Clare. Application received September 16, 1908, granted September 17, 1908. Rate effective on one day's notice.

Authority No. 201-3—Las Vegas and Tonopah Railroad. Asking authority to maintain rate on locomotives, Las Vegas to Goldfield, Nevada, established on less than thirty days' notice in error. Application received October 23, 1908, granted October 23, 1908. Rate effective October 7, 1908.

Authority No. 201-4—Las Vegas and Tonopah Railroad. Asking authority to publish rate of 25 cents per hundredweight on ice in carload lots, Las Vegas to Goldfield, Nevada. Application received January 11, 1909, granted January 11, 1909. Rate effective January 22, 1909.

Authority No. 201-5—Las Vegas and Tonopah Railroad. Asking authority to name rates from points on the road to Pioneer, Nevada.

via Kimball Brothers' stage line. Application received February 15, 1909, denied February 15, 1909, account being unlawful for a railroad to establish through rates to a staging point via any particular stage line.

Authority No. 201-6—Las Vegas and Tonopah Railroad. Asking authority to name one-way and round-trip passenger fares from points on the Las Vegas and Tonopah Railroad to Pioneer, Nevada. Application received March 16, 1909, granted March 18, 1909. Rates effective on one day's notice.

Authority No. 201-7—Las Vegas and Tonopah Railroad. Asking authority to publish rate of \$4 per ton on ice in carloads, Las Vegas to Goldfield, Nevada. Application received April 24, 1909, granted April 24, 1909. Rate effective on one day's notice.

Authority No. 201-8—Las Vegas and Tonopah Railroad. Asking authority to cancel Passenger Issue No. 34. Application received May 28, 1909, granted May 29, 1909. Effective June 1, 1909.

Authority No. 201-9—Las Vegas and Tonopah Railroad. Asking authority to publish rate of \$36 per car, sheep, Goldfield to Las Vegas, Nevada. Application received December 17, 1909, granted December 17, 1909. Effective immediately.

Authority No. 201-10—Las Vegas and Tonopah Railroad. Asking authority to publish rate of 60 cents per hundredweight on well-boring outfits, Goldfield to Las Vegas, Nevada. Application received March 2, 1910, granted March 2, 1910. Rate effective March 10, 1910.

Authority No. 201-11—Las Vegas and Tonopah Railroad. Asking authority to publish rate of \$1.50 per ton on sand, minimum weight 60,000 pounds, from Charleston to Goldfield, Nevada. Application received May 12, 1910, granted May 12, 1910. Rate effective May 15, 1910.

Authority No. 201-12—Las Vegas and Tonopah Railroad. Asking authority to publish rates of 20 cents per hundredweight, Owens to Goldfield, Nevada, and 17 cents per hundredweight, Owens to Rhyolite, Nevada, on lumber in carload lots. Application received September 10, 1910, granted September 10, 1910. Rates effective October 1, 1910.

Authority No. 201-13—Las Vegas and Tonopah Railroad. Asking authority to publish rate of 35 cents per hundredweight on lumber in carload lots, Goldfield to Las Vegas, Nevada. Application received September 23, 1910, granted September 23, 1910. Rate effective October 1, 1910.

Authority No. 201-14—Las Vegas and Tonopah Railroad. Asking authority to publish rates of \$1 per cord on wood, in carloads, and 84 cents per hundredweight on forest products, Owens to Las Vegas, Nevada. Application received September 23, 1910, granted September 23, 1910. Rates effective October 1, 1910.

Authority No. 201-15—Las Vegas and Tonopah Railroad. Asking authority to publish rate of 55 cents per hundredweight on store fixtures and general merchandise, Rhyolite, Beatty and Springdale, Nevada, to Las Vegas, Nevada. Application received October 12, 1910, granted October 13, 1910. Rate effective immediately.

Authority No. 201-16—Las Vegas and Tonopah Railroad. Asking authority to publish rate of \$2 per cord, on mill blocks and slab wood, Charleston to Goldfield, Nevada, under established carload minimums. Application received November 5, 1910, granted November 5, 1910. Rates effective on one day's notice.

Authority No. 201-17—Las Vegas and Tonopah Railroad. Asking

authority to publish rate of \$1 per ton on ore, \$15 per ton valuation, in carload lots, between Goldfield and Rhyolite, Nevada. Application received November 25, 1910, granted November 25, 1910. Rate effective November 28, 1910.

Authority No. 203—Application of State Publicity Commission of Nevada for commission's services in securing a free rate on ores for exhibition at International Mining Exhibition in New York, N. Y., via Wells, Fargo & Company express, from Rawhide, Nevada, to New York, N. Y. Wells, Fargo & Company agreeable to protecting free rate on same and agent at Rawhide so instructed May 22, 1908.

Authority No. 205—San Pedro, Los Angeles and Salt Lake Railroad. Asking authority to name special rate for baseball team, Pioche, Nevada, to Las Vegas, Nevada, and return. Application received June 11, 1908, granted June 12, 1908. Rate effective June 13, 1908.

Authority No. 220—San Pedro, Los Angeles and Salt Lake Railroad. Asking for authority to publish rate of 50 cents a ton on sand, minimum weight, capacity of car, Panaca, Nevada, to Pioche, Nevada. Application received May 8, 1909, granted May 8, 1909. Effective date published.

Authority No. 205-1—San Pedro, Los Angeles and Salt Lake Railroad. Asking authority to publish special rates for theatrical parties. Application received March 5, 1909, granted under condition that commission might rescind its order upon reasonable notice to the carrier, March 6, 1909. Rates effective on three days' notice.

Authority No. 220-1—San Pedro, Los Angeles and Salt Lake Railroad. Asking for authority to publish rate of 15 cents per hundredweight, on fence posts, minimum weight 30,000 pounds, Moapa, Lien, Nevada, and points between, to Las Vegas, Nevada. Application received December 23, 1909, granted December 24, 1909. Rates effective on one day's notice.

Authority No. 220-2—San Pedro, Los Angeles and Salt Lake Railroad. Asking authority to publish joint rate of \$1.50 per ton on ore not exceeding \$75 per ton valuation, Moapa, Nevada, to Goldfield, Nevada. Application received January 15, 1910, granted January 15, 1910. Rate effective on one day's notice.

Authority No. 220-3—San Pedro, Los Angeles and Salt Lake Railroad. Asking authority to publish joint rate of \$2.15 per ton on ore not exceeding \$75 per ton valuation, Moapa, Nevada, to Goldfield, Nevada. Application received March 7, 1910, granted, under condition that rate did not become effective until the \$1.50 per ton rate expired, March 9, 1910. Application withdrawn, account carriers unable to agree on divisions, March 10, 1910.

Authority No. 207—Tonopah and Tidewater Railroad. Asking authority to publish excursion rate, Rhyolite to Howell's Ranch and return. Application received June 16, 1908, granted June 17, 1908. Rate effective immediately.

Authority No. 210—Tonopah and Tidewater Railroad. Asking authority to publish excursion rates between all points on Bullfrog-Goldfield Railroad, account Fourth of July. Application received June 19, 1908, granted June 20, 1908. Effective on date of publication.

Authority No. 207-1—Tonopah and Tidewater Railroad. Asking authority to publish excursion rates, account Republican State Convention at Goldfield, Nevada. Application received August 18, 1908, granted August 18, 1908. Effective August 21, 1908.

Authority No. 207-2—Tonopah and Tidewater Railroad. Asking authority to publish Supplement No. 1 to the company's Local Passenger Tariff No. 1-D, correcting typographical errors in the tariff. Application received November 14, 1908, granted November 16, 1908. Effective on three days' notice.

Authority No. 207-3—Tonopah and Tidewater Railroad. Asking authority to publish the company's Local and Joint Excess Baggage Scrip Tariff No. 32. Application received November 14, 1908, granted November 16, 1908. Tariff effective on three days' notice.

Authority No. 207-4—Tonopah and Tidewater Railroad. Asking authority to publish the company's Local Party Fare Tariff No. 35. Application received November 16, 1908, granted November 20, 1908. Tariff effective December 1, 1908.

Authority No. 207-4a—Tonopah and Tidewater Railroad. Asking authority to publish Supplement 2 to Special Commodity Tariff No. 1-A, protecting Exceptions to the Western Classification on the Bullfrog-Goldfield Railroad. Application received December 19, 1908, granted December 19, 1908. Supplement effective December 25, 1908.

Authority No. 207-4b—Tonopah and Tidewater Railroad. Asking authority to publish rate of \$1 per cord, on wood in carloads, between Cuprite, Nevada, and Goldfield, Nevada. Application received December 21, 1908, granted December 21, 1908.

Authority No. 207-5—Tonopah and Tidewater Railroad. Asking authority to publish straight fares and round-trip fares via Springdale and Beatty, Nevada, to Pioneer, Nevada, and round-trip fare, Rhyolite, Nevada, to Pioneer, Nevada. Application received February 2, 1909, granted February 2, 1909. Rates effective February 3, 1909. Letter of commission dated February 15, 1909, prohibiting the naming of rates via any particular stage line.

Authority No. 207-6—Tonopah and Tidewater Railroad. Asking authority to establish rates on ore, in carloads, Cuprite to Millers, Nevada, as contained in Joint Ore Tariff No. 14-A. Application received February 23, 1909, granted February 25, 1909. Rates effective on five days' notice.

Authority No. 207-7—Tonopah and Tidewater Railroad. Asking authority to publish rates on wood in carload lots, between Cuprite and Wagner and Springdale, Nevada, of \$2.50 per cord. Application received February 23, 1909, granted February 25, 1909. Rates effective on three days' notice.

Authority No. 207-8—Tonopah and Tidewater Railroad. Asking authority to publish rate of \$3.50 per ton, minimum 30,000 pounds, on general merchandise, store fixtures and stock, Leeland, Nevada, to Springdale, Nevada. Application received March 3, 1909, granted March 4, 1909. Rate effective on three days' notice.

Authority No. 207-9—Tonopah and Tidewater Railroad. Asking authority to publish rate of \$5 per ton on second-hand mining machinery, minimum 24,000 pounds, between Goldfield, Nevada, and Springdale, Nevada. Application received March 6, 1909, granted March 6, 1909. Rate effective on one day's notice.

Authority No. 207-10—Tonopah and Tidewater Railroad. Asking authority to publish special rates for theatrical companies traveling in Nevada. Application received March 11, 1909, granted under condition

that commission might rescind its order on giving reasonable notice to the company, March 23, 1909. Rate effective on one day's notice.

Authority No. 207-11—Tonopah and Tidewater Railroad. Asking authority to publish a reduction in rates between Goldfield, Nevada, and Springdale, Nevada, on ore in carload lots. Application received March 25, 1909, granted March 25, 1909. Effective on one day's notice.

Authority No. 207-12—Tonopah and Tidewater Railroad. Asking authority to publish Terminal Tariff No. 9-B, naming switching privileges and charges at stations on the company's road in Nevada. Application received April 7, 1909, granted April 7, 1909. Effective on one day's notice.

Authority No. 207-13—Tonopah and Tidewater Railroad. Asking authority to publish Terminal Tariff No. 9-C, on three days' notice, but subject to review of commission later. Application received May 9, 1909, granted May 10, 1909.

Authority No. 207-14—Tonopah and Tidewater Railroad. Asking authority to publish Supplement No. 1 to Local and Joint Excess Baggage Scrip Tariff No. 32. Application received May 26, 1909, granted May 28, 1909. Effective retroactive to April 9, 1909.

Authority No. 207-15—Tonopah and Tidewater Railroad. Asking authority to amend Local Tariff No. 7, so as to cover the Bullfrog-Goldfield Railroad. Application received May 26, 1909, granted May 28, 1909. Effective on one day's notice.

Authority No. 207-16—Tonopah and Tidewater Railroad. Asking authority to cancel Passenger Tariff No. 41-A and Circular Letter 119, naming rates to and from Pioneer, Nevada. Application received July 28, 1909, granted July 28, 1909. Effective August 1, 1909.

Authority No. 207-17—Tonopah and Tidewater Railroad. Asking authority to publish rate of 40 cents per hundredweight on furniture, new and second hand, minimum weight 12,000 pounds, Rhyolite, Nevada, to Tonopah, Nevada. Application received March 30, 1910, granted March 30, 1910. Effective on one day's notice.

Authority No. 207-18—Tonopah and Tidewater Railroad. Asking authority to publish rate of 57 cents per hundred on dry goods, including boots and shoes, minimum weight 20,000 pounds, from Rhyolite, Nevada, to Tonopah, Nevada. Application received November 19, 1910, granted November 19, 1910. Effective on one day's notice.

Authority No. 207-19—Tonopah and Tidewater Railroad. Asking authority to publish rate of 45 cents per hundredweight on general merchandise, viz: drugs, liquors, furniture, household goods, groceries, hardware, minimum weight 20,000 pounds, Rhyolite and Beatty, Nevada, to Goldfield, Nevada. Application December 31, 1910, granted December 31, 1910. Effective on one day's notice.

Authority No. 209—Southern Pacific Company. Asking authority to publish excursion rates, account Fourth of July, between points in Nevada. Application received June 15, 1908, granted June 18, 1908. Effective on one day's notice.

Authority No. 218—Southern Pacific Company. Asking authority to allow theatrical fares, already established by the company in Nevada, to remain in effect. Application received February 23, 1909. Granted under condition that commission might reconsider the matter at any time, February 24, 1909.

Authority No. 219—Southern Pacific Company. Asking authority to establish rates on railroad material, Elko, Nevada, to Winnemucca, Nevada. Application received March 18, 1909, granted March 19, 1909. Effective on one day's notice.

Authority No. 219-1—Southern Pacific Company. Asking authority to name reduced rates account charity. Application received April 20, 1909, granted April 21, 1909. Effective on one day's notice.

Authority No. 219-1a—Southern Pacific Company. Asking authority to name rate of \$20 per 30-foot car on cattle in lots of fifteen cars or more, Mina, Nevada, to Wabuska, Nevada, account range cattle moving to feeding grounds. Application received April 24, 1909, denied account commission not approving of rates named on minimum of fifteen carload lots, April 24, 1909. Application amended to name the rate on single carload lots April 26, 1909, granted April 26, 1909. Effective May 10, 1909.

Authority No. 219-2—Southern Pacific Company. Asking authority to amend tariff naming rates on ore in carload lots, showing rates in cents per ton instead of cents per hundredweight. Application received June 12, 1909, granted June 12, 1909. Effective July 6, 1909.

Authority No. 219-3—Southern Pacific Company. Asking authority to establish a free rate on exhibits consigned to the Churchill County Fair at Fallon, Nevada, from Reno, Nevada and rates of \$3 per ton and \$5 per ton on rails from Wadsworth, Nevada, to Wabuska, Nevada. Application received August 31, 1909, granted August 31, 1909. Effective on one day's notice.

Authority No. 219-4—Southern Pacific Company. Asking authority to name rate of \$2.50 per ton on wheat, Lovelock, Nevada and Fallon, Nevada, to Reno, Nevada. Application received September 17, 1909, granted September 17, 1909. Effective on one day's notice.

Authority No. 219-5—Southern Pacific Company. Asking authority to publish rate of \$2.50 per cord, cord wood, minimum weight on basis of established minimums on wood in carload lots, from Verdi, Nevada, to Reno, Nevada, and points between, to Wabuska, Nevada. Application received October 5, 1909, granted October 5, 1909. Effective on one day's notice.

Authority No. 219-6—Southern Pacific Company. Asking authority to publish rate of \$3 per ton on second-hand bridge stringers and heavy bridge timber, from Wadsworth, Nevada, to Wabuska, Nevada. Application received October 6, 1909, granted October 6, 1909. Effective on one day's notice.

Authority No. 219-7—Southern Pacific Company. Asking authority to publish rate of \$2.50 per ton on grain, whole, rolled or cracked, in straight or mixed carloads, from stations named in Supplement 1 to the company's Local Freight Tariff 3594, to Reno, Nevada. Application received October 15, 1909, granted October 15, 1909. Effective October 15, 1909.

Authority No. 219-8—Southern Pacific Company. Asking authority to publish rate of \$1.50 per ton on hay in carload lots, and \$2 per ton on grain and millstuffs in carload lots, Lovelock, Nevada, to Humboldt and Mill City, Nevada. Application received October 22, 1909, granted October 22, 1909. Effective October 22, 1909.

Authority No. 219-8—Southern Pacific Company. Asking authority

to publish rate of \$10 per ton on potatoes and onions, in straight or mixed carloads, Fallon, Nevada, Dayton, Nevada, and Wabuska, Nevada, to Tonopah, and rate of \$11 per ton on the same, from the same points to Goldfield, Nevada. Application received October 27, 1909, granted October 27, 1909. Effective October 28, 1909.

Authority No. 219-9—Southern Pacific Company. Asking authority to publish rate of \$33 per 36-foot car, on stock sheep, Argentina, Nevada, and Beowawe, Nevada, to Fallon, Nevada. Application received November 27, 1909, granted November 27, 1909. Effective November 27, 1909.

Authority No. 219-10—Southern Pacific Company. Asking authority to publish rate of \$9.75 per car, or 50 cents per cord, as the case may be, on wood in carload lots, from Verdi, Nevada, to Reno, Nevada. Application received November 27, 1909, granted November 27, 1909. Effective on one day's notice.

Authority No. 219-10a—Southern Pacific Company. Asking authority to publish rate of \$35 per 36-foot car on cattle, from Palisade, Nevada, to Lovelock, Nevada. Application received January 12, 1910, granted January 12, 1910. Effective on one day's notice.

Authority No. 219-11—Southern Pacific Company. Asking authority to publish rate of \$35 per 36-foot car on cattle, from Palisade, Nevada, to Reno, Nevada. Application received January 13, 1910, granted January 13, 1910. Effective on one day's notice.

Authority No. 219-12—Southern Pacific Company. Asking authority to publish rate of \$40 per 36-foot car on cattle, Elko, Nevada, to Lovelock, Nevada. Application received January 26, 1910, granted January 26, 1910. Effective on one day's notice.

Authority No. 219-13—Southern Pacific Company. Asking authority to publish rate of \$71.50 per 36-foot car on cattle, Deeth, Nevada, to Wabuska, Nevada. Application received February 3, 1910, granted February 3, 1910. Effective on one day's notice.

Authority No. 219-14—Southern Pacific Company. Asking authority to publish rate of \$40 per 36-foot 6-inch car, on cattle from Argentina, Nevada, to Fallon, Nevada. Application received February 4, 1910, granted February 4, 1910. Effective immediately.

Authority No. 219-15—Southern Pacific Company. Asking authority to publish rate \$35 per 36-foot car on cattle, Lovelock, Nevada, to Battle Mountain, Nevada. Application received March 10, 1910, granted March 10, 1910. Effective retroactive to March 8, 1910.

Authority No. 219-16—Southern Pacific Company. Asking authority to publish rate \$35 per 36-foot 6-inch car on cattle, Lovelock, Nevada, to Palisade, Nevada. Application received March 15, 1910, granted March 15, 1910. Effective on one day's notice.

Authority No. 219-17—Southern Pacific Company. Asking authority to publish rate \$60 per 36-foot 6-inch car on cattle, Wabuska, Nevada, to Deeth, Nevada. Application received March 17, 1910, granted March 17, 1910. Effective on one day's notice.

Authority No. 219-17a—Southern Pacific Company. Asking authority to publish rate \$40 per 36-foot 6-inch car on cattle, Fallon, Nevada, to Argentina, Nevada. Application received March 28, 1910, granted March 28, 1910. Effective on one day's notice.

Authority No. 219-18—Southern Pacific Company. Asking authority to publish rate \$2 per ton of 2,240 pounds on steel rails, and rate of

\$2 per ton of 2,000 pounds on rail fastenings, from Hazen, Nevada, to Wabuska, Nevada. Application received May 7, 1910, granted May 7, 1910. Effective on one day's notice.

Authority No. 219-19—Southern Pacific Company. Asking authority to correct Local Freight Tariff No. 376-A, Item No. 147 to read from Verdi, Nevada, instead of from Kodak and Lovelock, Nevada. Application received June 4, 1910, granted June 4, 1910. Effective June 16, 1910.

Authority No. 219-20—Southern Pacific Company. Asking authority to publish rate of \$2.50 per ton, minimum 15 tons per car, on marble, Luning, Nevada, to Reno, Nevada. Application received August 29, 1910, granted August 29, 1910. Effective immediately.

Authority No. 219-21—Southern Pacific Company. Asking authority to publish rate of \$2 per thousand on brick, minimum 10,000 bricks, Reno, Nevada, to Wabuska, Nevada. Application received September 21, 1910, granted, provided intermediate points are charged no higher rates, September 22, 1910. Effective on or before October 1, 1910.

Authority No. 219-22—Southern Pacific Company. Asking authority to publish rate of 25½ cents per hundredweight on flour in carload lots, Kodak, Nevada, to Reno, Nevada, and a rate of 30 cents per hundredweight, on the same from Kodak, Nevada, to Verdi, Nevada. Minimum weight of 30,000 pounds to apply on both items. Application received November 15, 1910, granted November 15, 1910. Effective on one day's notice.

Authority No. 211—Nevada Northern Railway. Asking authority to publish rate of 35 cents per hundredweight on hides in any quantity, from points on the company's line to Ely, Nevada. Application received July 13, 1908, granted July 13, 1908. Effective immediately.

Authority No. 216—Nevada Northern Railway. Asking authority to publish rate of \$2.50 per ton on ice in carload lots from Currie, Nevada, to McGill and Ely, Nevada. Application received January 18, 1909, granted January 19, 1909. Effective on one day's notice.

Authority No. 216-1—Nevada Northern Railway. Asking authority to name special rates to theatrical parties. Application received February 2, 1909, granted February 6, 1909, under condition that commission might rescind its order upon reasonable notice to the carrier. Effective February 7, 1910.

Authority No. 212—Eureka and Palisade Railway. Asking authority to publish rate of \$5.75 per car on sheep, Summit, Nevada, to Palisade, Nevada. Application received July 15, 1908, granted July 15, 1908. Effective immediately.

Authority No. 212-1—Eureka and Palisade Railway. Asking authority to publish rate of \$2 per ton on hay in carload lots, Evans, Nevada, to Union, Nevada. Application received December 26, 1908, granted December 26, 1908. Effective immediately.

Authority No. 212-2—Eureka and Palisade Railway. Asking authority to publish rate of \$2 per ton on hay in carload lots between Palisade, Nevada, and Union, Nevada. Application received October 13, 1909. Company notified that rate was already in effect, commission's message October 13, 1909.

Authority No. 213—Wells, Fargo & Company. Asking authority to grant free rates on exhibits consigned to the Nevada State Fair, Reno,

Nevada. Application received July 25, 1908, granted July 27, 1908 Effective immediately.

Authority No. 213-1—Wells, Fargo & Company. Asking authority to publish free rates on specimens and advertising matter consigned to the Nevada Historical Society. Application received September 26, 1908, granted September 30, 1908. Effective immediately.

Authority No. 215—Tonopah and Goldfield Railroad. Asking authority to publish rate of 90 cents per ton on ore in carload lots, Millers, Nevada, to Tonopah, Nevada. Application received September 28, 1908, granted October 2, 1908. Effective immediately.

Authority No. 215-1—Tonopah and Goldfield Railroad. Asking authority to publish rate of 75 cents per ton on ore, in carload lots, McLean's, Nevada, to Millers, Nevada. Application received November 19, 1908, granted November 19, 1908. Effective November 20, 1908. Rate not published account no traffic to move, ore being shipped to some other point.

Authority No. 215-2—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$1 per cord on wood in carload lots, Millers to Tonopah, Nevada. Application received February 15, 1909, granted February 24, 1909. Effective retroactive to November 15, 1908.

Authority No. 215-3—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$2 per ton on wood, in carload lots, Goldfield, Nevada, to Tonopah, Nevada. Application received March 4, 1909, granted March 4, 1909. Effective on one day's notice. Rate not published account no traffic to move.

Authority No. 215-4—Tonopah and Goldfield Railroad. Asking authority to name rate of \$12 per car on cattle, and \$10 per car on sheep and hogs, Goldfield, Nevada, to Tonopah, Nevada. Application received March 15, 1909, granted March 15, 1909. Effective retroactive to March 12, 1909.

Authority No. 215-5—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$2 per cord on wood in carload lots, Goldfield, Nevada, to Millers, Nevada. Application received March 25, 1909, granted March 28, 1909. Effective on one day's notice.

Authority No. 215-6—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$3.50 per ton on hay in carload lots, Coal-dale, Nevada, to Goldfield, Nevada. Application received May 14, 1909, granted May 15, 1909. Effective on one day's notice.

Authority No. 215-7—Tonopah and Goldfield Railroad. Asking authority to publish excursion rates for Nevada Track Team Meet at Reno, Nevada. Application received May 18, 1909, granted May 18, 1909. Effective immediately.

Authority No. 215-8—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$4 per ton on spiral water-pipe in carload lots, Goldfield, Nevada, to Tonopah, Nevada. Application received May 29, 1909, granted May 29, 1909. Effective May 31, 1909.

Authority No. 215-9—Tonopah and Goldfield Railroad. Asking authority to publish a fare of \$2 for the round trip between Tonopah, Nevada, and Goldfield, Nevada, good every Sunday during baseball season. Application received June 12, 1909, granted June 14, 1909. Effective on one day's notice.

Authority No. 215-10—Tonopah and Goldfield Railroad. Asking

authority to publish joint rate of \$7.20 per ton on rails, in carload lots, from Goldfield, Nevada, to Lovelock, Nevada. Application received June 25, 1909, granted June 25, 1909. Effective on one day's notice.

Authority No. 215-11—Tonopah and Goldfield Railroad. Asking authority to publish a revised schedule of rates on ore in carload lots, Tonopah to Millers, Nevada. Application received July 15, 1909, denied, account of increasing some rates, July 15, 1909, and granted with proviso that increases must not be made except upon statutory notice of thirty days, August 6, 1909. Effective retroactive to August 1, 1909.

Authority No. 215-11a—Tonopah and Goldfield Railroad. Asking authority to publish rates on less than carload quantities of ore between all points on the company's road. Application received September 10, 1909, granted September 10, 1909. Effective retroactive to August 1, 1909.

Authority No. 215-12—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$2.50 per ton on barley, carloads, Coaldale, Nevada, to Tonopah, Nevada. Application received September 10, 1909, granted September 10, 1909. Effective September 13, 1909.

Authority No. 215-13—Tonopah and Goldfield Railroad. Asking authority to make reduction of \$2.45 in the round-trip fare from all points on the road to Reno, Nevada, and rate of \$1.50 per cord on wood, Goldfield to Tonopah, Nevada. Application received August 31, 1909, granted August 31, 1909. Effective on one day's notice.

Authority No. 215-14—Tonopah and Goldfield Railroad. Asking permission to withdraw Circular No. 167, account special train provided for in same, to be arranged for at later date. Application received October 4, 1909, granted October 5, 1909. Effective immediately.

Authority No. 215-15—Tonopah and Goldfield Railroad. Asking for authority to reduce ore rates between Redlich, Nevada, and Millers, Nevada. Application received October 8, 1909, granted October 8, 1909. Effective October 11, 1909.

Authority No. 215-16—Tonopah and Goldfield Railroad. Asking authority to name rates of \$6.05 per ton on structural iron in carload lots, Goldfield, Nevada, to Reno, Nevada, and \$5.60 per ton on the same, Tonopah, Nevada, to Reno, Nevada. Application received October 8, 1909, granted October 8, 1909. Effective on one day's notice.

Authority No. 215-17—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$3 per ton on fresh meat, Goldfield, Nevada, to Tonopah, Nevada. Application received October 9, 1909, granted October 9, 1909. Effective on one day's notice.

Authority No. 215-18—Tonopah and Goldfield Railroad. Asking authority to publish various reductions in rates, Blair, Nevada to Tonopah and Goldfield, Nevada. Application received November 6, 1909, granted November 6, 1909. Effective November 8, 1909.

Authority No. 215-19—Tonopah and Goldfield Railroad. Asking authority to publish rate of 20 cents per hundredweight on vehicles, minimum weight 20,000 pounds, Goldfield, Nevada, to Tonopah, Nevada. Application received November 26, 1909, granted November 26, 1909. Effective on one day's notice.

Authority No. 215-20—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$5 per ton on old rails, in carload lots, Goldfield, Nevada, to Wabuska, Nevada. Application received Novem-

ber 28, 1909, granted November 29, 1909. Effective on one day's notice.

Authority No. 215-21—Tonopah and Goldfield Railroad. Asking authority to reissue rate of \$5 per ton on rails and rail fastenings, in carload lots, Goldfield, Nevada, to Wabuska, Nevada. Application received December, 27, 1909, granted December 28, 1909. Effective retroactive to December 2, 1909.

Authority No. 215-22—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$6 per ton on hay in carload lots, Coaldale, Nevada, to Rhyolite, Nevada. Application received February 14, 1910, granted February 15, 1910. Effective on one day's notice.

Authority No. 215-23—Tonopah and Goldfield Railroad. Asking authority to eliminate the word "competitive" in Terminal Tariff No. 24, Item 9. Application received March 5, 1910, granted March 5, 1910. Effective retroactive to December 27, 1909.

Authority No. 215-24—Tonopah and Goldfield Railroad. Asking authority to publish rate of 60 cents ton on ore, all valuations, Tonopah to Millers, Nevada. Application received June 21, 1910, denied account increase in rates, June 21, 1910.

Authority No. 215-25—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$3 per ton on junk in carload lots, from Coaldale, Blair Junction and Sodaville, Nevada, to Tonopah, Nevada. Application received June 27, 1910, granted June 29, 1910. Effective retroactive to June 27, 1910.

Authority No. 215-26—Tonopah and Goldfield Railroad. Asking authority to publish excursion rates account Teachers' Institute at Goldfield, Nevada. Application received October 20, 1910. Company referred to Commission's Tariff Circular No. 3, allowing same, October 20, 1910.

Authority No. 215-27—Tonopah and Goldfield Railroad. Asking authority to publish rate of \$1 per ton on ore not exceeding \$25 per ton valuation, and rate of \$1.25 per ton on ore not exceeding \$50 per ton valuation, in carload lots, from Klondyke, Nevada, to Goldfield, Nevada. Application received October 22, 1910, granted October 25, 1910. Effective on two days' notice.

Authority No. 215-28—Tonopah and Goldfield Railroad. Asking authority to permit stopover privileges on excursion tickets sold to Goldfield, Nevada, account teachers attending institute at Goldfield desiring to stop over at Tonopah, Nevada, on return trip. Applications received November 1 and 2, 1910, granted November 1 and 2, 1910. Effective immediately.

Authority No. 217—Virginia and Truckee Railway. Asking authority for special round-trip rates of \$5 between Carson, Nevada, and Virginia, Nevada, and \$7.50 between Carson, Nevada, and Reno, Nevada, for ten trips. Application received January 20, 1909, granted January 20, 1909. Effective immediately.

Authority No. 217-1—Virginia and Truckee Railway. Asking authority to limit ten-trip rates named in Authority 217, to March 20, 1909. Application received January 28, 1909, granted February 3, 1909.

Authority No. 221—Virginia and Truckee Railway. Asking for authority to publish rate of \$15 per 36-foot car on cattle, in carloads, for feeding purposes only, Reno, Nevada, to Minden, Nevada. Applica-

tion received and granted by phone message on or about May 30, 1909. Effective June 5, 1909.

Authority No. 221-1—Virginia and Truckee Railway. Asking for authority to publish rate of \$3 per ton, minimum carload weight 20,000 pounds on merry-go-round, from Reno, Nevada, to Virginia, Nevada, and rate of \$3 per ton on the same returning Virginia to Reno. Application received June 24, 1909, granted June 24, 1909. Effective June 30, 1909.

Authority No. 221-2—Virginia and Truckee Railway. Asking for authority to publish rate of 60 cents per ton on clay, minimum carload weight 40,000 pounds, Brunswick, Nevada, to Reno, Nevada. Application received June 2, 1910, granted June 2, 1910. Effective June 2, 1910.

Authority No. 221-3—Virginia and Truckee Railway. Asking for authority to publish rate of \$1.50 per ton on brick, minimum carload weight 30,000 pounds, Reno to Minden Nevada. Application received August 13, 1910, granted August 13, 1910. Effective August 21, 1910.

Authority No. 222—Nevada Copper Belt Railroad. Asking authority to publish its first freight and passenger tariffs on one day's notice. Application received November 19, 1909, granted November 26, 1909.

Authority No. 222-1—Nevada Copper Belt Railroad. Asking authority to publish rate of 10 cents per hundredweight on lumber and forest products, in carload lots from Wabuska, Nevada, to end of track, a distance of about nine miles. Application received December 17, 1909, granted December 17, 1909. Effective on one day's notice.

Authority No. 222-2—Nevada Copper Belt Railroad. Asking authority to publish free excursion rate, account Railroad Day at Mason, Nevada. Application received December 22, 1909. Company allowed to establish the lowest rate desired open to the general public, December 28, 1909. Effective on one day's notice.

Authority No. 222-3—Nevada Copper Belt Railroad. Asking authority to publish rate of \$1.50 per cord on wood, in carload lots, Wabuska, Nevada, to Yerington and Mason, Nevada. Application received April 28, 1910, granted April 28, 1910. Effective on five days' notice.

Authority No. 222-4—Nevada Copper Belt Railroad. Asking authority to publish rate of \$7.50 per standard car, on cattle, Wabuska to Mason, for trainload, and rate of \$9 per car on less than trainloads. Application received October 19, 1910, rates on trainloads denied and less than trainloads granted, October 19, 1910. Effective on one day's notice. Second application for permission to establish either a rate of \$7.50 per car or \$9 per car, less than trainloads, as the case may be, received October 25, 1910, granted October 25, 1910.

Authority No. 223—Pacific Freight Tariff Bureau. Asking authority to amend Item 52-A of Supplement No. 4, Bureau's Exception Sheet No. 1, N. R. C. No. 2, correcting classifications on flour and cereal products. Application received March 11, 1910, granted March 15, 1910. Effective April 7, 1910.

Authority No. 223-1—Pacific Freight Tariff Bureau. Asking authority to amend Rule 8, Tariff N. R. C. 16, making the rule applicable in Nevada on intrastate traffic. Application received December 21, 1910, granted December 21, 1910. Effective on five days' notice.

Authority No. 224—Western Pacific Railway. Asking authority to publish rate of \$20 per car, minimum 7,000 gallons, and \$15 per car,

minimum 5,000 gallons or less on water, from Gerlach, to Sulphur, Nevada. Application received May 4, 1910, granted May 4, 1910. Effective on one day's notice.

Authority No. 224-1—Western Pacific Railway. Asking authority to establish rates on fuel wood between all points in Nevada. Application received September 7, 1910, granted September 8, 1910, on condition that such rates are subject to investigation and change if same should prove to be unreasonable. Effective immediately.

Authority No. 224-2—Western Pacific Railway. Asking authority to publish reduced rates as ordered by the Interstate Commerce Commission, reissuing rates in Nevada in the same tariffs, no increases in rates to be made. Application received December 22, 1910, granted December 23, 1910. Effective on one day's notice.

Authority No. 225—The Pullman Company. Asking authority to revise tariffs reducing Pullman rates between points in Nevada. Application received December 26, 1910, granted December 27, 1910. Effective February 1, 1911, to be filed and made effective on one day's notice.

RAILROAD COMMISSION LAW

THE RAILROAD COMMISSION LAW

An Act to regulate railroads, telegraph, and telephone companies and other common carriers in this State, creating a Railroad Commission, constituting the Governor, the Lieutenant-Governor, and the Attorney-General a Railroad Board for the appointment and the removal of the Railroad Commissioners, prevent the imposition of unreasonable rates, prevent unjust discrimination, insure an adequate railway service, and fixing maximum freight charges.

[Approved March 5, 1907, and amended March 20, 1909.]

The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:

Railroad Commission Created—Railroad Board—Terms of Office.

SECTION 1. A Railroad Commission is hereby created, to be composed of three Commissioners. The Governor, the Lieutenant-Governor, and the Attorney-General shall constitute a Railroad Board for the purpose of appointing such Commissioners. A majority of the members of said Railroad Board may perform all the duties required of such board. Within thirty days after the passage of this Act the Railroad Board shall appoint such Commissioners and designate the term of each, and they shall hold until their successors are appointed. The term of one such appointee shall terminate on the first Monday in February, 1909; the term of the second such appointee shall terminate on the first Monday in February, 1910; and the term of the third such appointee shall terminate on the first Monday in February, 1911. On the second Monday in January, 1909, and annually thereafter, there shall be appointed, in the same manner, one Commissioner for the term of three years from the first Monday in February of such year. Each Commissioner so appointed shall hold office until his successor is appointed and qualified. Any vacancy shall be filled by appointment by the Railroad Board.

Qualifications.

a. The said Commissioners shall have the following qualifications: They shall have a general understanding of matters relating to railroad transportation, but at no time shall there be more than two of said Commissioners members of the same political party.

May Be Removed by Railroad Board.

b. The Railroad Board may at any time remove any Commissioner for any inefficiency, neglect of duty, or malfeasance in office. Before such removal it shall give such Commissioner a copy of the charges made against him and shall fix a time when he can be heard in his own defense, which shall not be less than ten days thereafter, and said hearing shall be open to the public. If he shall be removed, the Railroad Board shall file in the office of the Secretary of State a complete statement of all charges made against such Commissioner and findings thereon, with the record of the proceedings.

Commissioners Must Have No Pecuniary Railroad Interests.

c. No person so appointed shall be pecuniarily interested in any railroad in this State or elsewhere, and if any such Commissioner shall voluntarily become so interested, his office shall *ipso facto* become vacant; and if he shall become so interested otherwise than voluntarily he shall, within a reasonable time, divest himself of such interest, and failing to do so his office shall become vacant, and the Railroad Board shall proceed as provided for in Section 1b of this Act.

Must Investigate All Complaints.

d. Whenever a complaint is made to the Commission of a violation of any of the provisions of this Act, or of any order of the Commission, it shall, within four months, commence an investigation of said charge, and shall determine the same within six months, unless the person preferring said charges shall agree in writing to a longer time. A failure to comply with this provision shall *ipso facto* render the office of each of the Commissioners vacant, and the Railroad Board shall appoint new Commissioners as provided for by this Act.

Chairman Shall Devote Entire Time.

e. One Commissioner, to be designated by the Railroad Board, shall not hold any other office or position of profit, or pursue any other business or vocation, or serve on or under any committee of any political party, but shall devote his entire time to the duties of his office.

Each Commissioner Shall Take Oath.

f. Before entering upon the duties of his office, each of said Commissioners shall take and subscribe the constitutional oath of office, and shall in addition thereto swear (or affirm) that he is not pecuniarily interested in any railroad in this State or elsewhere, or common carrier, which oath or affirmation shall be filed in the office of the Secretary of State.

Salaries.

g. The Commissioner who shall devote his entire time shall receive a salary of \$5,000 per annum; the two other Commissioners shall each receive \$2,500 per annum, payable in the same manner as salaries of other state officers are paid.

Shall Meet and Organize.

h. The Commissioners appointed under this Act shall, within twenty days after their appointment and qualification, meet at the State Capital and organize by electing one of their number Chairman, who shall serve until the second Monday of February, 1909. On the second Monday of February in each odd-numbered year the Commissioners shall meet at the office of the Commission and elect a Chairman, who shall serve for two years and until his successor is elected. A majority of said Commissioners shall constitute a quorum to transact business, and any vacancy shall not impair the right of the remaining Commissioners to exercise all the powers of the Commission, so long as a majority remains.

Secretary.

i. Said Commission may appoint a Secretary, who shall be an expert rate man, at a salary of not more than \$2,400 per annum, and may

employ such other clerks and experts as may be necessary to perform any service it may require of them, and shall fix their compensation.

Oath of Secretary.

j. The Secretary shall take and subscribe to an oath similar to that of the Commissioners, and shall keep full and correct records of all transactions and proceedings of the Commission, and shall perform such other duties as may be required by the Commission. Any person ineligible to the office of Commissioner shall be ineligible to the office of Secretary.

"Railroad Commission of Nevada"—Seal.

k. The Commissioners shall be known collectively as the "Railroad Commission of Nevada," and in that name may sue and be sued. It shall have a seal with the words "Railroad Commission of Nevada," and such other design as the Commission may prescribe engraved thereon, by which it shall authenticate its proceedings, and of which the courts shall take judicial notice.

Office at Capitol—Expenses.

l. The Commission shall keep its office at Carson, and shall be provided by the Board of Capitol Commissioners with suitable room or rooms, necessary office furniture, supplies, stationery, books, periodicals, maps, and all necessary expenses shall be audited and paid as other state expenses are audited and paid. The Commission may hold sessions at any place other than its office, when the convenience of the party so requires. The Commissioners and Secretary, and such clerks and experts as may be employed, shall be entitled to receive from the State their necessary expenses while traveling on the business of the Commission. The cost of lodging and subsistence may be included in such expenses, but no charge on this account shall exceed the sum of three dollars per day. Such expenditure shall be sworn to by the person who incurred the expense, and be approved by the Chairman of the Commission.

Rules.

m. The Commission shall have the power to adopt and publish rules to govern its proceedings, and to regulate the mode and manner of all investigations and hearings of railroads and other parties before it, and all hearings shall be open to the public.

Railroad Matters.

n. The Commission may confer by correspondence, or by attending conventions, or otherwise, with the Railroad Commissioners of other States, and with the Interstate Commerce Commission on any matters relating to railroads. All necessary expenses incurred in attending such conventions shall be a charge against the State, and be audited and paid as other state claims are paid; *provided*, that all such claims shall be sworn to by the Commissioner incurring the expense, and be approved by the Chairman. *As amended March 20, 1909.*

"Railroad" Defined.

SEC. 2. The term "railroad," as used herein, shall mean and embrace all corporations, companies, individuals, associations of individuals, their lessees, trustees or receivers (appointed by any court whatsoever) that

now, or may hereafter, own, operate, manage, or control any railroad or part of a railroad as a common carrier in this State, or cars, or other equipment used thereon, or bridges, terminals, or sidetracks, or any docks or wharves or storage elevators used in connection therewith, whether owned by such railroads or otherwise. The term "railroad," whenever used herein, shall mean and embrace express companies, telegraph and telephone companies, and all companies which may own cars of any kind or character, used and operated as a part of railroad trains, in or through this State, and all duties required of and penalties imposed upon any railroad or any officer or agent thereof shall, in so far as the same are applicable, be required of and imposed upon express companies, telegraph and telephone companies, and companies which may own cars of any kind or character, used and operated as a part of railroad trains in or through this State, and their officers and agents, and the Commission shall have the power of supervision and control of all such companies to the same extent as of railroads.

Provisions of Act Shall Apply.

a. The provisions of this Act shall apply to the transportation of passengers and property and the transmission of messages between points within the State, and to the receiving, switching, delivering, storing and hauling of such property, and receiving and delivering messages, and to all charges connected therewith, including icing charges and mileage charges, and shall apply to all railroads, corporations, express companies, car companies, freight and freight line companies, and to all associations of persons, whether incorporated or otherwise, that shall do business as common carriers, upon or over any line of railroad within this State, and to any common carrier engaged in the transportation of passengers and property, wholly by rail, or partly by rail and partly by water. *As amended March 20, 1909.*

Reasonable Charges by Railroads Required.

SEC. 3. Every railroad is hereby required to furnish reasonably adequate service and facilities, and the charges made for any service rendered or to be rendered in the transportation of passengers or property or for any service in connection therewith, or for the receiving, switching, delivering, storing or handling of such property, shall be reasonable and just, and every unjust and unreasonable charge for such service is prohibited and declared to be unlawful.

Railroads Must Print and Post Schedules of Fares and Freights.

SEC. 4. Every railroad shall print in plain type, and file with the Commission within a time fixed by the Commission, schedules which shall be open to public inspection, showing all rates, fares and charges for the transportation of passengers and property, and any service in connection therewith which it has established and which are in force at the time between all points in this State upon its line, or any line controlled or operated by it, and the rates, fares and charges shown on such schedules as are in effect at the date this Act takes effect. The schedule printed as aforesaid shall plainly state the charges upon its line or any line controlled or operated by it in this State between which passengers and property will be carried, and there shall be filed therewith the classifications of freight in force. Every railroad shall publish with and as a part of such schedules all rules and regulations that in

any manner affect the rates charged or to be charged for the transportation of passengers or property, also its charges for delay in unloading or loading cars, for track and car service, or rental, and for demurrage, switching, terminal or transfer service, or for rendering any other service in connection with the transportation of persons or property. Two copies of said schedules for the use of the public shall be filed and kept on file in every depot, station and office of such railroad where passengers or freight are received for transportation in such form and place as to be accessible to the public and where they can be conveniently inspected. When passengers or property are transported over connecting lines in this State operated by more than one railroad, and the several railroads operating such lines establish joint rates, fares and charges, a schedule of joint rates shall also in like manner be printed and filed with the Commission, and in every depot, station and office of such railroads where such passengers or property are received for transportation.

No Change in Schedule Except on Notice of Thirty Days—Proviso for Reduction.

a. No change shall thereafter be made in any schedule, including schedule of joint rates, or in any classification, except upon thirty days notice to the Commission, and all such changes shall be plainly indicated upon existing schedules, or by filing new schedules in lieu thereof thirty days prior to the time the same are to take effect; *provided*, that the Commission, upon application of any railroad, may prescribe a less time within which a reduction may be made. Copies of all new schedules shall be filed as hereinbefore provided in every depot, station and office of such railroad ten days prior to the time the same are to take effect, unless the Commission shall prescribe a less time.

Notice of Change Shall Be Posted.

b. Whenever a change is made in any existing schedule, including schedule of joint rates, a notice shall be posted by the railroad in a conspicuous place in every depot, station and office, stating that changes have been made in the schedule on file, specifying the class or commodity affected and the date when the same will take effect.

Schedule Must Be Adhered To.

c. It shall be unlawful for any railroads to charge, demand, collect or receive a greater or less compensation for the transportation of passengers, property, or for any service in connection therewith, than is specified in such printed schedule, including schedules of joint rates, as may at the time be in force, and the rates, fares and charges named therein shall be the lawful rates, fares and charges until the same are changed as herein provided.

Commission May Prescribe Changes in Schedule.

d. The Commission may prescribe such changes in the form in which the schedules are issued by the railroad as may be found expedient, and such schedules shall, as far as practicable, conform to the forms prescribed by the Interstate Commerce Commission.

Joint Rates—Proviso.

SEC. 5. Whenever passengers or property are transported over two or more connecting lines of railroads between points in this State, and the railroad companies have made joint rates for the transportation of the same, such rates and all charges in connection therewith shall be

just and reasonable, and every unjust and unreasonable charge is prohibited and declared to be unlawful; *provided*, that a less charge by each of said railroads for its proportion of said joint rates than is made locally between the same points on their respective lines shall not for that reason be construed as a violation of the provisions of this Act, nor render such railroads liable to any of the penalties hereof.

Rates Must Be Uniform.

SEC. 6. Nothing in this Act shall be construed to prevent concentration, commodity, transit and other special contract rates, but all such rates shall be open to all shippers of a like kind of traffic under similar circumstances and conditions, and shall be subject to the provisions of this Act as to the printing and filing of the same; *provided*, all such rates shall be under the supervision and regulation of the Commission.

Commission Shall Fix Just and Reasonable Rates for All Railroad, Express, Telegraph, and Telephone Service.

SEC. 7. The Commission shall have full power to prescribe just and reasonable railroad classifications of freight; and to fix just and reasonable charges for the transportation of all intra-state freight and intra-state passengers, for sleeping-car accommodations, for goods, merchandise, and all matter of every kind carried by express companies within this State, for the transmission of messages by telegraph companies, and for the use of telephone lines within the State. The Commission shall also have power to make just and reasonable regulations for the apportionment of all such charges between two or more companies jointly engaged in the transportation of freight, passengers, express matter, telegraph or telephone messages.

May Investigate Physical Condition of All Railroad Appliances.

The Commission shall also have full power to investigate the physical condition of all railroad property, and, in the interest of safety or service, shall have power to determine and order repairs, reinforcements or reconstruction of property, including buildings, tracks, and equipment; also the power to determine and order the use of safety appliances in the interest of employees and the traveling public, such as crossing-gates, flagmen, bells, devices, etc., interlocking plants at railway crossings and all other modern safety devices. The Commission shall have full power to determine and order the manner in which any railroad, street railway, steam or electric railway, or other common carrier, may cross another railroad, street railway, whatever the motive power, at grade, or above or below grade, and shall prescribe the safety appliances and regulations that should be adopted at such crossings or at existing grade crossings of railroads, steam, electric, or other motive power railways for the protection of the public and the prevention of accidents. The Commission shall have the power whenever, in its judgment, it shall appear wise and proper to do so, to authorize and direct reasonable changes in train schedules and train service.

May Order Transfer Tracks.

The Commission shall have power to determine and order the construction of connecting or transfer tracks between two or more lines of railway, which may now or hereafter enter or pass through any town or city in this State. The expenses of said construction of such tracks

to be divided between and paid by the corporations operating said railways.

Railroads Must Transfer Cars.

It shall be the duty of all railroad corporations whose tracks shall be so connected reciprocally to transfer cars from one railroad to the other upon demand of shippers or the railroad concerned, and for which transfer service reasonable charges may be made.

Short Haul and Long Haul.

Nothing in this Act shall be construed so as to allow any railroad to charge more for a shorter than for a longer haul, either for passengers or freight, when the shorter haul is included within the longer, or to authorize the Commission to allow such charge to be made. *As amended March 20, 1909.*

SEC. 8. Nothing herein shall prevent the carriage, storage, or handling of freight free or at reduced rates for the United States, the State, or any political subdivision thereof, or any municipality thereof, or for charitable purposes, or to and from fairs and expositions for exhibition thereat, or household goods and supplies, the property of employees; or the issuance of mileage, commutation, or excursion passengers' tickets; *provided*, that the same shall be obtainable by any persons applying therefor, without discrimination, or of party tickets; *provided*, that the same shall be obtainable by any person applying therefor under like circumstances and conditions. This Act shall not be construed as preventing railroads from giving free transportation or reduced rates therefor to any minister of the gospel, officer or agent of incorporated colleges, college professors, school teachers, students attending institutions of learning, regular agents of charitable societies when traveling upon the business of the society only, destitute or homeless persons, railroad officers, attorneys, directors, employees or members of their families; or bona fide ex-railroad employees of any steam or electric railroad in search of employment, or to prevent the exchange of passes with officers, attorneys, or employees of other railroads and members of their families.

Attendants for Live Stock.

a. Upon any shipment of live stock or other property of such nature as to require the care of an attendant, the railroad may furnish to the shipper, or some person or persons designated by him, free transportation for such attendant, including return passage to the point at which the shipment originated; *provided*, that there shall be no discrimination in reference thereto between such shippers, and the Commission shall have power to prescribe regulations in relation thereto. *As amended March 20, 1909.*

Depots Must Be Maintained in Good Condition.

SEC. 9. It shall be the duty of every railroad to provide and maintain adequate depots and depot buildings at its regular stations and establish new stations wherever required, for the accommodation of passengers, and said depot building shall be kept clean, well lighted and warm for the comfort and accommodation of the traveling public. All railroads shall keep and maintain adequate and suitable freight depots, wherever needed, buildings, switches and sidetracks for the receiving,

handling and delivering of freight transported or to be transported by such railroad; *provided*, that this shall not be construed as repealing any existing law on the subject; *provided further*, that to remove all doubts which have arisen upon the subject, the Commission is specifically invested with full power to enforce the provisions of this section and of this entire Act. *As amended March 20, 1909.*

Railroads Shall Furnish Cars for Shippers—Live Stock, Etc., Preferred.

SEC. 10. Every railroad shall, when within its power to do so, and upon reasonable notice, furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight in carload lots. In case of insufficiency of cars at any time to meet all requirements, such cars as are available shall be distributed among the several applicants therefor in proportion to their respective immediate requirements without discrimination between shippers or competitive or non-competitive places; *provided*, preference may be given to shipments of live stock and perishable property.

Commission May Enforce Reasonable Regulations.

a. The Commission shall have the power to enforce reasonable regulations for furnishing cars to shippers, and switching the same, and for the loading and unloading thereof, and the weighing of the cars and freight offered for shipment over any line of railroad.

Proper Facilities for Interchange of Traffic.

SEC. 11. All railroad companies as between themselves, and all interurban and electric railroads as between themselves and each other, shall afford all reasonable and proper facilities for the interchange of traffic between their respective lines for forwarding and delivering passengers and property, and shall transfer and deliver without unreasonable delay or discrimination any freight or cars, loaded or empty, or any passengers destined to any point on its own or any connecting lines; *provided*, that precedence over other freight may be given to live stock and perishable freight.

Commission Shall Have Control of Private Tracks.

a. The Commission shall have control over private tracks in so far as the same are used by common carriers, in connection with any railroad for the transportation of freight, in all respects the same as though such tracks were a part of the track of said railroad.

Commission Must Investigate All Complaints—Notice to Railroads and Complainants.

SEC. 12. Upon complaint of any person, firm, corporation or association, or of any mercantile, agricultural or manufacturing society, or of any body politic or municipal organization, that any of the rates, charges or classifications, or any joint rate or rates are in any respect unreasonable or unjustly discriminatory, or that any regulation or practice whatsoever affecting the transportation of persons or property, or any service in connection therewith, are in any respect unreasonable or unjustly discriminatory, or that any service is inadequate, the Commission may notify the railroad complained of that complaint has been made, and ten days after such notice has been given the Commission may proceed to investigate the same as hereinafter provided, but before proceeding to make such investigation the Commission shall give the railroad and the complainants ten days notice of the time and place

when and where such matters will be considered and determined, and said parties shall be entitled to be heard and shall have process to enforce the attendance of witnesses. If upon such investigation the rate or rates, or any regulation, practice or service complained of shall be found to be unreasonable or unjustly discriminatory, or the service shall be found to be inadequate, the Commission shall have power to fix and order substituted therefor such rate or rates, fares, charges or classifications, as it shall have determined to be just and reasonable and which shall be charged, imposed and followed in the future, and shall also have power to make such orders respecting such regulation, practice or service, as it shall have determined to be reasonable and which shall be observed and followed in the future.

Commission May Order Separate Hearings.

a. The Commission may, when complaint is made of more than one rate or charge, order separate hearings thereon, and may consider and determine the several matters complained of separately, and at such times as it may prescribe. No complaint shall of necessity at any time be dismissed because of the absence of direct damage to the complainant.

Commission May Take the Initiative.

b. Whenever the Commission shall believe that any rate or rates or charge or charges may be unreasonable or unjustly discriminatory, and that investigation relating thereto should be made, it may, upon its own motion, investigate the same. Before making such investigation it shall present to the railroad a statement in writing, setting forth the rate or charge to be investigated. Thereafter, on ten days notice to the railroad of the time and place of such investigation, the Commission may proceed to investigate such rate or charge in the same manner and make like orders in respect thereto as if such investigation had been made upon complaint.

This Section Construed.

c. This section shall be construed to permit any railroad to make complaint with like effect as though made by any person, firm, corporation or association, mercantile, agricultural or manufacturing society, body politic or municipal organization.

Various Powers of Commission.

SEC. 13. Each of the Commissioners, for the purposes mentioned in this Act, shall have power to administer oaths, certify to official acts, issue subpoenas, compel the attendance of witnesses, and the production of papers, way-bills, books, accounts, documents and testimony. In the case of disobedience on the part of any person or persons to comply with any order of the Commission or any Commissioner or any subpoena, or on the refusal of any witness to testify to any matter regarding which he may be lawfully interrogated, it shall be the duty of the District Court of any county, or a Judge thereof, on application of a Commissioner, to compel obedience by attachment proceedings for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court, or a refusal to testify therein.

Fees and Mileage for Witnesses—Proviso.

a. Each witness who shall appear before the Commission by its order shall receive for his attendance the fees and mileage now provided for

witnesses in civil cases in courts of record, which shall be audited and paid by the State in the same manner as other expenses are audited and paid, upon the presentation of proper vouchers, sworn to by such witnesses and approved by the Chairman of the Commission; *provided*, that no witness subpoenaed at the instance of parties other than the Commission shall be entitled to compensation from the State for attendance or travel unless the Commission shall certify that his testimony was material to the matter investigated.

Depositions.

b. The Commission or any party may, in the investigation, cause the depositions of witnesses residing within or without the State to be taken in the manner prescribed by the law for like depositions in civil actions in District Courts.

Complete Records Must Be Kept—Certified Copy Received in Evidence.

c. A full and complete record shall be kept of all proceedings had before the Commission or any investigation had under Section 12 of this Act, and all testimony shall be taken down by the stenographer appointed by the Commission. Whenever any complaint is served upon the Commission under the provisions of Section 16 of this Act the Commission shall, before said action is reached for trial, cause a certified transcript of all proceedings had and testimony taken upon such investigation to be filed with the Clerk of the District Court of the county where the action is pending. A transcribed copy of the evidence and proceedings, or any specific part thereof, or any investigation, taken by the stenographer appointed by the Commission, being certified by such stenographer to be a true and correct transcript in longhand of all testimony taken at the investigation, or of a particular witness, or of other specific part thereof, carefully compared by him with his original notes, and to be a correct statement of the evidence and proceedings had on such investigation so purporting to be taken and transcribed, shall be received in evidence with the same effect as if such reporter were present and testified to the facts so certified. A copy of such transcript shall be furnished on demand, free of cost, to any party to such investigation; and to all other persons, a copy, on payment of a reasonable amount therefor, to be fixed by the Commission. *As amended March 20, 1909.*

Commission Shall Fix Reasonable Rates—Joint Rates.

SEC. 14. Whenever, upon an investigation made under the provisions of this Act, the Commission shall find any existing rate or rates, fares, charges or classification, or any joint rate or rates, or any regulation or practice whatsoever, affecting the transportation of persons or property, or any service in connection therewith, are unreasonable or unjustly discriminatory, or any service is inadequate, it shall determine and by order fix a reasonable rate, fare, charge, classification or joint rate to be imposed, observed and followed in the future in lieu of that found to be unreasonable or unjustly discriminatory, and it shall determine and by order fix a reasonable regulation, practice or service to be imposed, observed or followed in the future, in lieu of that found to be unreasonable or unjustly discriminatory or inadequate, as the case may be, and it shall cause a certified copy of each such order to be delivered to an officer or station agent of the railroad affected thereby, which

order shall of its own force take effect and become operative thirty days after the service thereof. All railroads to which the order applies shall make such changes in their schedule on file as may be necessary to make the same conform to said order, and no change shall thereafter be made by any railroad in any such rates, fares or charges, or in any joint rate or rates, without the approval of the Commission. Certified copies of all other orders of the Commission shall be delivered to the railroads affected thereby, in like manner, and the same shall take effect within such time thereafter as the Commission shall prescribe.

Commission May Rescind or Alter Its Own Orders.

a. The Commission may at any time, upon application of any person or any railroad, and upon notice to the parties interested, and after opportunity to be heard as provided in Section 12, rescind, alter or amend any order fixing any rate or rates, charges or classification, or any other order made by the Commission, and certified copies of the same shall be served and take effect as herein provided for original orders. *As amended March 20, 1909.*

Rates in Force Until Changed.

SEC. 15. All rates, fares, charges, classifications and joint rates fixed by the Commission shall be in force, and shall be prima facie lawful, until changed or modified by the Commission, or in pursuance of Section 16 of this Act. All regulations, practices and services prescribed by the Commission shall be in force and shall be prima facie reasonable, unless suspended or found otherwise in an action brought for that purpose, pursuant to the provisions of Section 16 of this Act, or until changed or modified by the Commission as provided for in paragraph a, Section 14, of this Act. *As amended March 20, 1909.*

Railroad May Commence Legal Action Within Ninety Days—Shall Have Precedence.

SEC. 16. Any railroad or other party in interest being dissatisfied with any order of the Commission fixing any rate or rates, fares, charges, classifications, joint rate or rates, or any order fixing any regulations, practices or services, may, within ninety days, commence an action, in the District Court of the proper county, against the Commission as defendant to vacate and set aside any such order on the ground that the rate or rates, fares, charges, classifications, joint rate or rates, fixed in such order is unlawful or unreasonable, or that any such regulation, practice or service, fixed in such order is unreasonable, in which action the adverse parties shall be served with a summons and copy of the complaint. The Commission shall file its answer, and on leave of court, any interested party may file the answer to said complaint within thirty days, after the service thereof, whereupon said action shall be at issue and stand ready for trial upon twenty days notice by either party. All actions brought under this section shall have precedence over any civil cause of a different nature pending in such court, and the court shall always be deemed open for the trial thereof, and the same shall be tried and determined as other civil actions; any party to such action may introduce original evidence in addition to the transcript of the evidence offered to said Commission.

No Injunction Issued Without Notice to Commission.

a. No injunction shall issue suspending or staying any order of the

Commission except upon application to the court or Judge thereof, notice to the Commission having been first given and hearing having been had thereon; *provided*, that all rates fixed by the Commission shall be deemed reasonable and just, and shall remain in full force and effect until final determination by the courts, upon appeal.

Commission Must Have Notice of New Evidence.

b. If, upon the trial of such action, evidence shall be introduced by the plaintiff which is found by the Court to be different from that offered upon the hearing before the Commission, or additional thereto, the Court before proceeding to render judgment, unless the parties to such action stipulate in writing to the contrary, shall transmit a copy of such evidence to the Commission, and shall stay further proceedings in said action for fifteen days from the date of such transmission. Upon receipt of such evidence the Commission shall consider the same, and may alter, modify, amend or rescind its order relating to such rate or rates, fares, charges, classifications, joint rate or rates, regulation, practice or service complained of in said action, and shall report its action thereon to said court within ten days from the receipt of such evidence.

Judgments, How Rendered.

c. If the Commission shall rescind its order complained of the action shall be dismissed; if it shall alter, modify or amend the same, such altered, modified or amended order shall take the place of the original order complained of, and judgment shall be rendered thereon, as though made by the Commission in the first instance. If the original order shall not be rescinded or changed by the Commission, judgment shall be rendered upon such original order.

Appeals.

d. Either party to said action within sixty days after service of a copy of the order or judgment of the court may appeal or take the case up on error as in other civil actions. Where an appeal is taken the cause shall, on the return of the papers to the higher court, be immediately placed on the calendar of the then pending term, and shall be assigned and brought to a hearing in the same manner as other causes on the calendar.

Burden of Proof on Plaintiff.

e. In all actions under this section the burden of proof shall be upon the plaintiff to show by clear and satisfactory evidence that the order of the Commission complained of is unlawful, or unreasonable, as the case may be.

Same Practice as Civil Actions.

SEC. 17. In all actions and proceedings in court arising under this Act all processes shall be served, and the practice and rules of evidence shall be the same as in civil actions, except as otherwise herein provided. Every Sheriff or other officer empowered to execute civil processes shall execute any process issued under the provisions of this Act, and shall receive such compensation therefor as may be prescribed by law for similar services.

No Person Excused from Testifying—Proviso.

a. No person shall be excused from testifying or from producing

books and papers in any proceedings based upon or growing out of any violation of the provisions of this Act, on the ground or for the reason that the testimony or evidence, documentary or otherwise, required of him may tend to incriminate him or subject him to penalty or forfeiture, but no person having so testified shall be prosecuted or subjected to any penalty or forfeiture for, or on account of, any transaction, matter or thing concerning which he may have testified or produced any documentary evidence; *provided*, that no person so testifying shall be exempted from prosecution or punishment for perjury in so testifying.

Certified Copies Prima Facie Evidence.

b. Upon application of any person the Commission shall furnish certified copies, under the seal of the Commission, of any order made by it, which shall be prima facie evidence in any court or proceeding of the facts stated therein.

Authority of Commission.

SEC. 18. The Commission shall have the authority to inquire into the management of the business of all railroads, and shall keep itself informed as to the manner and method in which the same is conducted, and shall have the right to obtain from any railroad all necessary information to enable the Commission to perform the duties and carry out the objects for which it was created.

Blanks—Perjury, When.

a. The Commission shall cause to be prepared suitable blanks for the purposes designated in this Act, which shall conform as nearly as practicable to the forms prescribed by the Interstate Commerce Commission, and shall, when necessary, furnish such blanks to each railroad. Any railroad receiving from the Commission any such blanks, shall cause the same to be properly filled out so as to answer fully and correctly each question therein propounded, and in case it is unable to answer any question it shall give a good and sufficient reason for such failure, and said answer shall be verified under oath by the proper officer of said railroad and returned to the Commission at its offices within the time fixed by the Commission; the making of a false affidavit or filing of the same shall be deemed perjury and punishable as such under the statutes of Nevada defining perjury.

Right of Inspection—Proviso.

b. The Commission, or any Commissioner, or any person or persons employed by the Commission for that purpose, shall, upon demand, have the right to inspect the books and papers of any railroad and to examine under oath any officer, agent or employee of such railroad in relation to any matter which is the subject of complaint and investigation: *provided*, that any person other than the one of the said Commissioners who shall make such demand shall produce his authority to make such inspection under the hand of a Commissioner, or of the Secretary and under the seal of said Commission.

Orders and Subpenas—Penalties.

c. The Commission may require by order or subpoena, and to be served on any railroad, in the same manner that a summons is served in a civil action in a District Court, the production within this State,

at such time and place as it may designate, of any books, papers or accounts relating to any matter which is the subject of complaint or investigation kept by said railroad in any office or place without the State of Nevada, or verified copies in lieu thereof, if the Commission shall so order, in order that an examination thereof may be made by the Commission or under its direction, and such subpoena may issue to any Sheriff in any county of the State. Any railroad failing or refusing to comply with any such order or subpoena within a reasonable time shall, for each day it shall so fail or refuse, forfeit and pay into the State Treasury a sum of not less than one hundred dollars nor more than one thousand dollars, to be recovered in a civil action brought in the name of the Railroad Commission of Nevada.

Railroads Shall Submit Contracts.

SEC. 19. Every railroad, whenever required by the Commission, shall, within a time to be fixed by the Commission, deliver to the Commission for its use copies of all contracts which relate to the transportation of persons or property, or any service in connection therewith made or entered into by it with any other railroad company, terminal company, depot company, equipment company, car company, express or other transportation company, bridge company, or any shipper or shippers, producers or consumers, or other persons doing business with it.

Railroads Shall Report Annually Concerning Passes, Etc.

a. Every railroad shall, on the first Monday in January of each year, and oftener if required by the Commission, file with the Commission a verified list of all railroad tickets, passes, and mileage books issued free or for other than actual bona fide money consideration at full established rates during the preceding year, together with the names of the recipients thereof, the amount received therefor, and the reason for issuing the same. This provision shall not apply to the sale of tickets at reduced rates open to the public. *As amended March 20, 1909.*

Full Reports of Nevada Business.

SEC. 20. Every railroad company incorporated or doing business in this State, or which shall thereafter become incorporated or do business in this State shall, on or before the 15th day of September, 1907, and on or before the same day of each year thereafter, make and transmit to the Commission in its office in Nevada a full and true statement, under oath of the proper officer of such corporation, of the affairs of such corporation relative to the State of Nevada, for the year ending on the 30th day of June preceding, which statement for the State of Nevada shall be similar in character and detail to the annual report required to be made by railroad companies to the Interstate Commerce Commission, and such other and further information as may be required by the Commission.

Commission Shall Cooperate with Interstate Commerce Commission.

SEC. 21. The Commission shall have power, and on complaint of any person it is hereby made its duty, to investigate all or any freight rates on interstate traffic on railroads in this State, and when the same are, in the opinion of the Commission, excessive or discriminatory, or are levied or laid in violation of the Interstate Commerce Law, or in conflict with the rulings, orders or regulations of the Interstate Commerce

Commission, the Commission shall present the facts to the railroad, with a request to make such changes as the Commission may advise, and if such changes are not made within a reasonable time, the Commission shall apply by petition to the Interstate Commerce Commission for relief. All freight tariffs issued by any such railroad relating to interstate traffic in this State shall be filed in the office of the Commission within thirty days after the passage of this Act, and all such tariffs thereafter issued shall be filed with the Commission when issued.

Penalties for Railroads for Discriminatory Charges.

SEC. 22. If any railroad, or any agent or officer thereof, shall directly or indirectly, by any special rate, rebate, drawback, or by means of false billing, false classification, false weighing, or by any other device whatsoever, charge, demand, collect or receive from any person, firm or corporation a greater or less compensation for any service rendered or to be rendered by it for the transportation of persons or property or for any service in connection therewith than that prescribed in the published tariffs then in force, or established as provided herein, or than it charges, demands, collects or receives from any other person, firm, or corporation for a like and contemporaneous service in the transportation of a like kind of traffic under substantially similar circumstances and conditions, such railroads shall be deemed guilty of unjust discrimination, which is hereby prohibited and declared to be unlawful, and upon conviction thereof shall forfeit and pay into the State Treasury not less than one hundred dollars nor more than five thousand dollars for such offense; and any agent or officer so offending shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

Certain Prohibitions.

a. It shall be unlawful for any railroad to demand, charge, collect or receive from any person, firm or corporation, a less compensation for the transportation of property or for any service rendered or to be rendered by said railroad in consideration of said person, firm or corporation furnishing any part of the facilities incident thereto; *provided*, nothing herein shall be construed as prohibiting any railroad from procuring any facilities or service incident to transportation and paying a reasonable compensation therefor.

Discrimination Prohibited.

SEC. 23. That it shall be unlawful for any common carrier subject to the provisions of this Act to make or give any undue or unreasonable preference or advantage to any particular person, company, firm, corporation, or locality, or any particular description of traffic in any respect whatsoever, or to subject any particular person, company, firm, corporation, or locality, or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

Acceptance of Rebates, Etc., Prohibited—Penalty.

SEC. 24. It shall be unlawful for any person, firm, or corporation knowingly to accept or receive any rebate, concession or discrimination in respect to transportation of any property wholly within this State.

or for any service in connection therewith, whereby any such property shall by false billing, false classification, false weighing, or any other device whatsoever be transported at a less rate than that named in the published tariffs in force as provided herein, or whereby any service or advantage is received other than is herein specified. Any person, firm or corporation violating the provisions of this section shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine of not less than fifty dollars nor more than one thousand dollars for each offense.

Passes to Public Officers Prohibited.

SEC. 25. It shall be unlawful for any person, firm or corporation engaged in business as a common carrier to give or furnish to any state, district, county or municipal officer of this State, or to any person other than those mentioned in Section 8, any pass, frank, free or reduced transportation, or for any such state, district, county or municipal officer to accept such frank, pass, free or reduced transportation. Any firm, person or corporation, or the agent thereof, or any state, district, county or municipal officer violating the provisions of this section shall, upon conviction thereof, be fined in any sum not less than one hundred dollars, or more than five hundred dollars, and in addition to such penalty the office of any such state, district, county or municipal officer shall, upon his conviction, *ipso facto* become vacant. *As amended March 20, 1909.*

Treble Damages, When.

SEC. 26. If any railroad shall do or cause to be done or permit to be done any matter, act or thing in this Act prohibited or declared to be unlawful, or shall omit to do any act, matter or thing required to be done by it, such railroad shall be liable to the person, firm or corporation injured thereby in treble the amount of damages sustained in consequence of such violation; *provided*, that any recovery as in this section provided shall in no manner affect the recovery by the State of the penalty prescribed for such violation.

Failure or Evasion of Railroad Employees Punished.

SEC. 27. Any officer, agent or employee of any railroad who shall wilfully fail or refuse to fill out and return any blanks as required by this Act, or shall wilfully fail or refuse to answer any questions therein propounded, or shall knowingly or wilfully give a false answer to any such questions, or shall evade the answer to any such question, where the fact inquired of is within his knowledge, or who shall, upon proper demand, wilfully fail or refuse to exhibit to any Commissioner or any Commissioners, or any person authorized to examine the same, any book, paper or account of such railroad, which is in his possession or under his control, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than one hundred dollars nor more than one thousand dollars for each such offense, and a penalty of not less than five hundred dollars nor more than one thousand dollars shall be recovered from the railroad for each such offense when such officer, agent, or employee acted in obedience to the direction, instructions or request of such railroad or any general officer thereof.

Penalty for All Acts of Omission or Commission.

SEC. 28. If any railroad shall violate any provision of this Act, or shall do any act herein prohibited, or shall fail, or refuse to perform any duty enjoined upon it, or upon failure of any railroad to place in operation any rate or joint rate, or do any other act herein prohibited, for which a penalty has not been provided, or shall fail, neglect or refuse to obey any lawful requirement or order made by the Commission or any court (upon its application), for every such violation, failure or refusal, such railroad or railroads shall forfeit and pay into the State Treasury a sum of not less than one hundred dollars nor more than ten thousand dollars for each offense. In construing and enforcing the provisions of this section, the act, omission or failure of any officer, agent, or other person acting for or employed by any railroad, acting within the scope of his employment shall in every case be deemed to be the act, omission or failure of such railroad.

Commission May Regulate All Practices.

SEC. 29. Whenever, after hearing an investigation as provided by this Act, the Commission shall find that any charge, regulation, or practice affecting the transportation of passengers or property, or any service in connection therewith, not hereinbefore specially designated, is unreasonable or unjustly discriminatory, it shall have the power to regulate the same as provided in Sections 12 and 14 of this Act.

Commission Shall Be Immediately Notified of Fatal Accidents—Investigation.

SEC. 30. Every railroad shall, whenever an accident attendant with loss of human life occurs within this State, upon its line of road or on its depot grounds or yards, give immediate notice thereof to the Commission. In the event of any such accident, the Commission, if it deem the public interest requires it, shall cause an investigation to be made forthwith, which investigation shall be held in the locality of the accident, unless, for greater convenience of those concerned, it shall order such investigation to be held at some other place, and said investigation may be adjourned from place to place as may be found necessary and convenient. The Commission shall seasonably notify an officer or station agent of the company of the time and place of the investigation. The cost of such investigation shall be certified by the Chairman of the Commission, and the same shall be audited and paid by the State in the same manner as other expenses are audited and paid and a record or file of said proceedings and evidence shall be kept by said Commission.

Attorney-General and Prosecuting Attorneys Must Assist Commission.

SEC. 31. The Commission shall inquire into any neglect or violation of the laws of this State by any such railroad corporation hereinbefore defined doing business therein, or by the officers, agents or employees thereof, or by any person operating a railroad, and shall have the power and it shall be its duty to enforce the provisions of this Act as well as all other laws relating to railroads and report all violations thereof to the Attorney-General: upon request of the Commission it shall be the duty of the Attorney-General or the prosecuting attorney of the proper, or any, county to aid in any investigation, prosecution, hearing or trial

had under the provisions of this Act, and to institute and prosecute all necessary actions or proceedings for the enforcement of this Act and all other laws of this State relating to railroads and for the punishment of all violations thereof. Any forfeiture or penalty herein provided shall be recovered and suit thereon shall be brought in the name of the State of Nevada in the District Court of any county having jurisdiction of the defendant. The Attorney-General of Nevada shall be the counsel in any proceeding, investigation, hearing or trial prosecuted or defended by the Commission or any prosecuting attorney selected by said Commission, or other special counsel furnished said Commission, in any county where such action is pending.

All Claims for Damages May Be Investigated by Commission.

SEC. 32. All claims against any railroad for loss of or damage to property from any cause, or from overcharge upon any shipments, or from any other service, if not acted upon within ninety days from the date of the filing of such claim with the railroad, may be investigated by the Commission, in its discretion, and the result of such investigation shall be duly recorded and filed in the archives of the Commission, be open to examination by the public, and be embodied in the Commission's next regular report. The regular reports of the Commission shall be made to the Governor annually as soon after the thirty-first day of December in each year as may be feasible in order to bring the report down to that date.

Printing Done at State Printing Office.

a. It is hereby further provided that, except in cases of emergency, all the necessary printing of the Commission shall be done at the State Printing Office, and it is made the duty of the State Printer to have such printing done as expeditiously as possible. *As amended March 20, 1909.*

Technicalities Ignored.

SEC. 33. A substantial compliance with the requirements of this Act shall be sufficient to give effect to all rules, orders, acts and regulations of the Commission, and they shall not be declared inoperative, illegal or void for any omission of a technical nature in respect thereto.

This Act Shall Not Affect Any Suits at Law.

SEC. 34. This Act shall not have the effect to release or waive any right of action by the State or by any person for any right, penalty, or forfeiture which may have arisen or which may hereafter arise under any law of this State; and all penalties and forfeitures accruing under this Act shall be cumulative and a suit for, and recovery of one, shall not be a bar to the recovery of any other penalty.

Commission May Use Any Civil Remedy.

SEC. 35. In addition to all the other remedies provided by this Act for the prevention and punishment of any and all violations as to the provisions hereof and all orders of the Commission, the Commission can compel compliance with the provisions of this Act and of the orders of the Commission by proceedings in mandamus, injunction or by other civil remedies.

Railroads Shall File Schedules.

SEC. 36. Every railroad in this State shall, within sixty days after the passage of this Act, file in the office of the Commission copies of all schedules of rates, including joint rates in force on its line or lines, between points within this State on the date this Act takes effect.

This Act Construed.

SEC. 37. Each section of this Act and every part of each section is hereby declared to be independent sections and parts of sections and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect any other section or any part thereof.

Repeal.

SEC. 38. All Acts and parts of Acts in conflict with this Act are hereby repealed.

RULES OF PRACTICE

Adopted May 8, 1907

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RULES OF PRACTICE

Adopted May 8, 1907

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RULES OF PRACTICE

For the proper and orderly exercise of the powers conferred by law upon the Railroad Commission of Nevada, the following rules of practice are hereby adopted, the eighth day of May, A. D. 1907.

RULE I

The general sessions of the commission for hearing contested cases, will be held at its office in Carson City, Nevada, on such days and at such hours as the commission may designate. When special sessions are to be held at other places, the commission will make such orders and regulations with reference thereto as may be necessary. All such hearings shall be public.

RULE II

Any person feeling himself aggrieved, by any railroad, telegraph, telephone or express company, or any common carrier, may file his complaint with the secretary of the commission. The secretary must indorse on the complaint the day, month and year that it is filed, and must, at the request of the party filing the same, issue a summons thereon. If such request be not made within three months after the filing of the complaint, the request shall be disregarded, but the party shall have leave, if he so desires, to file a new complaint. Both the complaint and the answer thereto shall be verified in the manner prescribed by the Code of Civil Procedure of this State. The party complaining shall be known as the plaintiff.

RULE III

The summons must be directed to the defendant, must be signed by the secretary, and attested by the seal of the commission, and must contain:

First—The names of the parties to the proceeding.

Second—A brief statement of the nature of the complaint.

Third—A direction that the defendant appear and answer the complaint within a time to be specified in the summons, which shall in no case be less than ten (10) days.

RULE IV

The summons may be served by any officer authorized by law to serve such process in civil proceedings, or by any male citizen of the State, and shall be served by delivering a copy thereof together with a copy of the complaint to the defendant; or, if the defendant is a corporation, to the president, secretary, treasurer, resident agent, managing agent, or other person in general charge of the company's business within this State, by whatever title he may be designated. Proof of such service shall be as follows:

If made by one of the officers aforesaid within the territory to which his official authority extends, by his certificate.

If by such officer outside of such territory, or by any other person, by his affidavit showing the time, place and manner of service.

RULE V

From the time of service of the summons and copy of complaint, the commission shall be deemed to have acquired jurisdiction of the parties and subject-matter. The voluntary appearance of the defendant shall be deemed a waiver of summons.

RULE VI

The complaint must contain:

First—The names of the parties to the proceedings.

Second—A statement of the alleged grievance in ordinary and concise language, giving such particulars of time, place and circumstance as will enable the defendant to answer the same intelligently.

Third—A demand of the relief claimed.

RULE VII

The plaintiff may embody as many causes in the same complaint as he may have, but the causes so embodied shall be separately stated so that each may be separately denied or objected to.

RULE VIII

The party complained against shall be known as the defendant, and within the time specified in the summons for answering, may file an objection, in the nature of a demurrer to the complaint upon the following grounds:

First—That it does not state facts sufficient to authorize the proceedings.

Second—If the complaint contains more than one cause or alleged grievance, that they are not separately stated.

Third—That the complaint is ambiguous, uncertain or unintelligible.

RULE IX

If the objection is sustained, the plaintiff may within ten (10) days after receiving written notice of the decision, amend his complaint. If the objection is overruled, the defendant may, within a like period, answer the complaint; *provided*, that if the party against whom such ruling is made is present when the commission makes its ruling, no written notice thereof shall be required, and the ten-day period shall begin to run at once.

RULE X

The answer of the defendant should contain:

First—A specific denial of each material allegation contained in the complaint.

Second—A statement of any new matter of defense, or matter in mitigation or explanation of the charges made in the complaint.

RULE XI

The plaintiff may within ten (10) days after the service of the answer object or demur to the same upon the following grounds:

First—That the facts therein stated do not constitute a defense.

Second—That it is ambiguous, uncertain or unintelligible.

RULE XII

The complaint, answer and demurrer must be subscribed by the party to the proceeding, or by some attorney at law on his behalf.

RULE XIII

The pleadings, summons, subpoenas, affidavits and all papers to be filed or used in any proceeding before the commission should be entitled:

"BEFORE THE RAILROAD COMMISSION OF NEVADA"

All such papers should be either typewritten or printed, and when not printed only one side of the paper should be used.

RULE XIV

The testimony of any witness may be taken by deposition, at the instance of a party, in any proceedings or investigation before the commission, and at any time after the same is at issue. The commission may order testimony to be taken by deposition, in any proceeding or investigation pending before it, at any stage of such proceeding or investigation. Such deposition may be taken before any judge of any court of the United States, or any commissioner of a circuit, or any clerk of a district or circuit court, or any chancellor, justice or judge of a supreme or superior court, mayor or chief magistrate of a city, judge of a county court, or court of common pleas of any of the United States, or any notary public, not being of counsel or attorney to either of the parties, or otherwise interested in the proceeding or investigation. The same notice of taking deposition that is required by the laws of Nevada in taking depositions in civil cases must be given in writing by the party or his attorney proposing to take such deposition to the opposite party or his attorney of record, which notice shall state the name of the witness and the time and place of the taking of his deposition, and a copy of such notice shall be filed with the secretary.

When testimony is to be taken on behalf of a common carrier in any proceeding instituted by the commission on its own motion, notice thereof, in writing, must be given by such carrier to the commission itself, or to such person as may have been previously designated by the commission to be served with such notice.

Every person whose deposition is taken shall be sworn (or may affirm, if he so request) to testify the whole truth, and shall be carefully examined. His testimony shall be reduced to writing, which may be typewriting, by the magistrate taking the deposition, or under his direction, and shall, after it has been reduced to writing, be subscribed by the witness.

RULE XV

Proposed findings embracing the material facts claimed to be established by the evidence, and referring to the particular part of the record relied upon to support each finding proposed, may be filed by each party. Printed or written arguments or briefs may be filed by any party. A copy of the proposed findings, brief, or argument filed on behalf of any party, must at the same time be served upon the adverse party or parties, personally or by mail, and notice of such service thereupon filed with the secretary of the commission. The time within

which proposed findings and printed or written arguments or briefs shall be filed in any case will be determined by the commission upon submission of the testimony.

RULE XVI

The commission will, at every stage of any proceeding before it, disregard any error or defect in the pleadings or other papers which do not affect the substantial rights of the parties. It will also be liberal in allowing such amendments of the pleadings as justice may require, and in enlarging the time, upon proper application, within which any pleading may be required. Sham or redundant matter in any pleading will be stricken out and disregarded.

RULE XVII

If the defendant fail to appear and answer the complaint, the commission will, at the time set for the hearing, proceed with the investigation, the same as if an answer had been duly filed. At such hearing the defendant may cross-examine the plaintiff's witnesses, and may offer testimony tending to disprove the allegations of the complaint, but will not be allowed to prove any new matter of defense that has not been pleaded.

RULE XVIII

Either party to the proceeding may, by leave of the commission, file a supplemental pleading. When such pleading is filed, the adverse party shall be given such time as the commission may prescribe in which to answer, demur, move to strike out, or take such other action as may be deemed proper in the premises.

RULE XIX

The secretary shall keep a calendar of the proceedings at issue, showing the status of each, and whether the issue be one of law or fact. Issues of law shall be first disposed of.

RULE XX

Either party upon not less than ten (10) days notice to the other party or the commission of its own motion, upon ten (10) days notice to both parties, may bring any proceeding to a hearing for the final disposition of the issue made, whether it be one of law or fact. But no such hearing shall be had without ten (10) days notice of the time and place of the hearing, unless the parties themselves, with the concurrence of the commission, agree in writing upon a shorter time.

RULE XXI

Motions for postponement of a hearing will only be considered upon affidavit showing good and sufficient reasons therefor, and in determining what are good and sufficient reasons, the commission will be governed generally by the rules which prevail in courts of equity, reserving to itself the right to determine whether the application is made in good faith, for sufficient reason, or merely for delay.

RULE XXII

Any person having an interest in the subject-matter of a proceeding pending before the commission may, by leave of the commission, inter-

vene at any time before the hearing upon the merits. When such leave is granted, the party intervening must file his pleading with the secretary, and serve a copy upon the adverse party, who shall have such time to plead thereto as may be fixed by the commission, which shall not be in any case less than ten (10) days.

The pleadings upon intervention shall be governed by the same rules as those which apply to the original pleadings in the proceedings.

RULE XXIII

Any party to a proceeding before the commission, feeling aggrieved at the final decision, may within sixty (60) days apply for a rehearing. Such application shall be in writing, filed with the secretary, and served by copy upon the adverse party, and may be made upon one or more of the following grounds:

First—Irregularity in the proceedings, or abuse of discretion, whereby the party was prevented from having a fair hearing.

Second—Accident or surprise, which ordinary prudence could not have guarded against.

Third—Newly discovered evidence, material for the party making the application, which could not with reasonable diligence have been discovered and produced at the trial.

Fourth—Insufficiency of the evidence to justify the decision, or that it is against law.

When the application is made upon the first ground named, it shall be based upon affidavit showing clearly the irregularity or abuse of discretion complained of.

When made upon the second ground, it must be based upon affidavit showing the precise nature of the accident or surprise, and why it could not have been guarded against.

When made upon the third ground, it must be supported by affidavit showing the nature of the newly discovered evidence, its materiality, and why it could not have been produced at the hearing.

When made upon the fourth ground, it shall be sufficient to refer to the evidence contained in the record, and state generally wherein it is against law.

RULE XXIV

If the commission shall be of the opinion that a sufficient showing has been made to justify a rehearing, it will, in writing, notify all parties to the proceeding of the time and place of the rehearing, which shall be not less than ten (10) days, at which rehearing only such matters will be considered as have been made the basis of the application.

If the commission be of the opinion that the application is not well founded, it will deny the same, and so notify, in writing, the party applying. Upon a rehearing being granted the commission will affirm, reverse and vacate, or modify the decision or order complained of.

RULE XXV

A full and complete record shall be kept of all proceedings before the commission, and all the testimony shall be taken down by the stenographer appointed by the commission for the purpose.

A duly certified copy of such record, including the testimony, objections, rulings of the commission and exceptions noted, will be furnished

free of cost to any party of record, and to all other persons a copy will be furnished at the actual cost of making the same.

Nothing herein shall be so construed as to require the stenographer to take down the arguments of counsel, beyond the simple statement of their objections and exceptions.

If any counsel desires his remarks reported in full, it may be done at his own expense, but such remarks will constitute no part of the record of the proceeding.

RULE XXVI

In ruling upon demurrers and independent motions the decisions of the commission may, in its discretion, either be oral and briefly noted in the secretary's minutes, or in writing.

The rulings made in the progress of a hearing or investigation, shall be taken down by the stenographer, and constitute a part of the record.

The final decision shall, in all cases, be in writing and embodied in the record as a part thereof.

RULE XXVII

Any railroad or transportation company, or any party affected by any order of the commission, shall be entitled to receive one certified copy of such order, free of charge, and additional copies will be furnished to any persons desiring the same at the actual cost of transcription.

RULE XXVIII

The noun "person" and the pronoun "his," wherever they occur in these rules, shall be construed to include corporations and firms, the singular and plural, the masculine, feminine and neuter genders.

RULE XXIX

These rules shall be in force on and after the fifteenth day of May, 1907. They may be amended at any meeting of the commission, and amendments so made shall go into effect sixty days thereafter.

H. F. BARTINE,
HENRY THURTELL,
J. F. SHAUGHNESSY.

FORMS

No. 1—Complaint

No. 3—Demurrer

No. 2—Answer

No. 4—Subpena

These forms may be used in cases to which they are applicable, with such alterations as the circumstances may render necessary:

BEFORE THE RAILROAD COMMISSION OF NEVADA

Complaint

.....
against

THE.....RAILROAD COMPANY

.....
The complaint of the above-named.....
respectfully shows:

1. (State occupation and place of business.)
.....
.....

2. That the above-named railroad company is a common carrier, engaged in the transportation of persons and property by railroad between points in the State of Nevada and that, as such common carrier, said railroad company is subject to the provisions of Chapter 45 of the Nevada Statutes of 1907.

3. That (here state concisely the matters intended to be complained of, numbering each succeeding paragraph).
.....
.....

Wherefore, petitioner prays that the aforesaid railroad company be required to answer the charges herein and that after due hearing and investigation an order be made commanding said railroad company to cease and desist from said violations of the acts referred to in said petition, and for such other and further order as the commission may deem necessary and just in the premises. (Prayer may be varied so as to ask for the ascertainment of lawful rates of practices, and an order requiring the carrier to conform thereto. If reparation for any wrong or injury be desired, the petitioner should state the nature and extent of the reparation he deems proper.)
.....

BEFORE THE RAILROAD COMMISSION OF NEVADA**Answer**

.....
against

THE.....RAILROAD COMPANY.

The above-named defendant, for answer to the complaint in this proceeding, respectfully states:

1. That (here follow the usual admissions, denials, and averments. Continue numbering each succeeding paragraph).

Wherefore, the defendant prays that the complaint in this proceeding be dismissed.

THE.....RAILROAD COMPANY.
 By E. F. (Title of officer.)

Demurrer

In usual form, and entitled same as complaint and answer.

BEFORE THE RAILROAD COMMISSION OF NEVADA**Subpena**

To.....

You are hereby required to appear before.....in the matter of a complaint of....., on the.....day of....., 191..., at.....o'clock.....m. at....., and bring with you then and there.....

Dated.....

[SEAL]

Commissioner.

.....
Attorney for.....

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